



Nebraska Software Developer's Test Package

For Individual Income Tax

**TAX YEAR 2008
PUBLICATION 1436N**

November, 2008

Be sure to visit our Web site for up-to-date information about the Nebraska E-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you in your business.

Visit us at <http://www.revenue.ne.gov> and click on the link to Information for Tax Professionals for more information.

SECTION 1: TESTING OVERVIEW

INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2008 Federal/State Electronic Filing program. The Department wants to thank all developers currently supporting Nebraska electronic filing, and welcome all new developers who are adding Nebraska to the state income tax systems supported by their software. Upon completion of testing and approval, the Department will assist in marketing efforts by providing information about approved software in our publications, on our web page, and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about the Nebraska E-file program. You can download booklets, forms, files and publications that will assist you in your development. Visit us at <http://www.revenue.ne.gov/> to access this information.

Be sure to carefully review Nebraska Publication 1346N, Information for Software Developers, Tax Year 2008, for complete file specifications. Please pay special attention to the "What's New" section of this document on changes for this year.

FORMS, SCHEDULES, AND LINES SUPPORTED

Remember that we allow tax preparers the option of e-filing returns even when certain lines on the form need paper documentation. If these returns are e-filed, the documents needed to be mailed in to the Department before the return will be processed include:

- Form 1099-MISC (needed only if it shows Nebraska withholding)
- Form 1310N Nebraska Refund for Deceased Taxpayers with proof of death documentation
- Form CDN Nebraska Community Development Assistance Act Credit Computation
- Form 1099NTC
- Form 3800N Nebraska Employment and Investment Credit Computation
- Statement for Nebraska Charitable Endowment Credit
- Form NFC Statement of Nebraska Financial Institution Tax Credit
- Form 14N Statement of Nebraska Income Tax Withheld For Nonresidents
- Certificate for Beginning Farmer Credit
- Form 4797N Special Capital Gains Election and Computation

NOTE: Forms 1310N, CDN, 3800N, and 4797N will be available as fill-in PDFs on the Department's Web site. Forms 1099 need to be mailed only if they have Nebraska withholding.

The forms and documents listed above must be mailed to the Nebraska Department of Revenue using Form 8453N as a cover sheet. Form 8453N will contain checkboxes to identify which forms are attached, similar to the federal Form 8453. If a return requires the above forms or documents to be mailed:

1. Complete the taxpayer SSN, Name and Address: Enter the Social Security Number(s), name(s), and address information as they appear in the electronic Forms 1040N or 1040NS. The Nebraska Department of Revenue official mailing label is not required.
2. Complete the IRS DCN (Declaration Control Number): Enter the federal Declaration Control Number in the appropriate boxes at the top left-hand portion of Form 8453N.

3. Attach required forms and documents to Form 8453N, check their corresponding box(es), and attach all state copies of Forms W-2, W-2G, 1099-MISC and 1099R (showing Nebraska withholding). Mail Form 8453N with attachments to:

Nebraska Department of Revenue
P.O. Box 98911
Lincoln, NE 68509-8911

If not required to mail in the additional documents listed above, EROs must retain the original withholding documents and other required attachments unless they are exempted based on these conditions:

1. The 8453N is prepared at a military base, VITA or TCE site; or
2. The 8453N is for an ERO filing his or her own return.

If either of the two conditions above is true, the ERO has the option of either retaining these withholding documents, or mailing the 8453N to the Nebraska Department of Revenue with documents attached to it. Note that if the site is a for-profit business also submitting returns for the general public, the three-year retention rule remains in force.

WHO MUST TEST

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with the Department. These test scenarios are used for both professional, preparer software and home filing software.

WHEN TO TEST

The primary testing period will begin with the start of federal testing and conclude with the start of live transmissions, which is January 16, 2009. Testing before or after primary testing period is allowed, but must be scheduled with the Department. If the Nebraska test package is ready prior to the federal test package, the Department will allow testing prior to completion of federal testing, however will not officially approve software until federal approval is obtained. Any changes to developer software after state approval require re-testing with the Department.

HOW TO BEGIN

Initiation of Nebraska testing begins by completing the Software Developer Information sheet and can be either e-mailed or faxed to the Department. Instructions for faxing and e-mailing are on the bottom of the form. A separate information sheet should be completed for each product and a separate Software License Number will be issued accordingly. Complete the Product Support Information portion of this document with regard to the particular product to which the Software License Number will be assigned.

The Software Developer Information Sheet is available at:
<http://www.revenue.ne.gov/electron/develop.htm>.

WHAT IS TESTED

The Nebraska Test Package contains ten test return scenarios. **This year, none of the state tests are part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions.**

Software developers who support State-Only filing are required to submit all returns as piggyback returns with the exception of scenario number 2. Test number 2 should be prepared as a State-

Only return and should contain 'SO' in Generic Record Sequence Number 0019. Software developers who do not support State-Only filing must transmit all 10 returns as piggyback returns.

Each scenario includes information needed to prepare the appropriate state and federal forms and schedules used to complete the test. You must correctly prepare and compute the state and federal returns before transmitting to the IRS. Test records must be transmitted to the IRS Service Center and state test records will then be retrieved by the Department for examination. When testing is conducted, the Generic record received will be compared to expected results. All detected errors will be noted and the results of the comparison will either be faxed or e-mailed to the contact person listed on the Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center. Once all Generic records have passed testing the unformatted records will be given a visual comparison. **The following rules and procedures apply for testing with Nebraska:**

- Developers will be assigned their production Software License Number upon notification to the Department that they wish to begin testing. Test returns must carry Software License Number in Generic record Sequence Number 0300.
- All ten of the scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.
- If your firm plans to write software for the 1040N (long) form only, and not the 1040NS (short) form, or, if you later decide to include the short form, contact the testing coordinator to make arrangements.
- Online software will use the same ten test scenarios as practitioner software. If the software developer markets both practitioner and online software, they must both be tested separately unless otherwise agreed to by the Department. Online returns must carry an 'O' in Generic record Sequence Number 0049. (PINs are not required for Online returns).
- Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska generic record.
- If there are filing options that you do not support, you are still required to complete the returns to the best of your ability. Unsupported options will show as errors on your test results and these can be reviewed with the Department's Testing Coordinator when all other errors have been eliminated.
- Prior to approval, all test returns must be transmitted in a single transmission with no errors. You may transmit as many tests as needed until you receive an error free test response from the Department's Testing Coordinator.
- When you receive this response, the Department will mail you a Nebraska Software Approval Agreement. Complete this document, sign the agreement, and return it in the envelope provided.
- Receipt of this agreement is your notification of acceptance; however, returns generated by your software will not be accepted until we receive your signed copy of this agreement.

NEBRASKA PUBLICATIONS

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is <http://www.revenue.state.ne.us/electron/develop.htm>.

2008 File Specifications (Publication 1346N)
2008 Nebraska Reject Code Listing
2008 Miscellaneous Tables
2008 Standard Deduction Worksheet
2008 Nebraska Public High School District Code Table
2008 Nebraska Tax Table
2008 Nebraska Test Package (Publication 1436N) – this document
Form 8453N (Nebraska transmittal document)
Form 1040N-V (Nebraska payment voucher)

You can also obtain our Nebraska ERO Handbook (Publication 1345N) on the preparer's page at <http://www.revenue.ne.gov/electron/preparer.htm>.

YOUR RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.

SECTION 2: NEBRASKA CONTACT PERSONNEL

ELECTRONIC FILING COORDINATOR.....(402) 471-5619

General Contact
State Record Layouts & Software Guidelines

ELECTRONIC FILING COORDINATOR.....(402) 471-5785

Testing Coordination
Software Developer Approval

TAXPAYER ASSISTANCE HELP LINE (in NE and IA).....(800) 742-7474

TAXPAYER ASSISTANCE HELP LINE (outside NE and IA).....(402) 471-5729

Tax Preparation Assistance
Paper Forms Ordering

NEBRASKA INTERNET WEB SITE

<http://www.revenue.ne.gov>

DIRECT WRITTEN CORRESPONDENCE TO:

**Nebraska Department of Revenue
Electronic Filing Coordinator
P.O. Box 94818
Lincoln, NE 68509-4818**

SECTION 3: ELECTRONIC FILING CALENDAR

For Tax Period January 1, 2008 through December 31, 2008

Begin Software Developer and Transmitter Testing.....(Same as IRS or ASAP)

NOTE: Nebraska software developers must first complete Internal Revenue Service testing before final approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue..... January 16, 2009

Last Date for Timely Filed Returns..... (determined by IRS)

Last Retransmission of Rejected Timely Filed Returns..... (determined by IRS)

Begin mailing Balance Due Notices May 20, 2009

Last Date for Extended Filed Returns October 15, 2009

Last Retransmission of Rejected Extended Filed Returns (determined by IRS)

SECTION 4: TEST SCENARIOS

NEBRASKA TEST #1

FORMS INCLUDED: **FORM 1040EZ, FEDERAL STANDARD DEDUCTION WORKSHEET, FORM W-2 (1), FORM 1040NS**

Name: **TEST N ERTIA**

Social Security Number: **400-00-6201**

Taxpayer Date of Birth: **09/05/1989**

Return Prepared by: **TAXPAYER**

FORM 1040EZ:

First Name, Initial and Last Name: **TEST N ERTIA**

Social Security Number: **400-00-6201**

Home Address: **98 N MOTION DR**

City, State, and Zip: **SCOTTSBLUFF NE 69361**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**

Filing Status: **SINGLE**

Line 1 (Total wages): **4900**

Line 2 (Taxable Interest): **900**

Line 4 (Adjusted Gross Income): **5800**

Line 5 Can someone else claim you on their return: **YES (You X)**

(Deduction/Exemption Amount): **5200**

Line 6 (Taxable income): **600**

Line 7 (Federal Income tax withheld): **221**

Line 8a (Earned Income Credit): **0**

Line 10 (Total payments): **221**

Line 11 (Tax): **60**

Line 12a (Refund): **161**

Line 12b (Routing Transit number): **104000016**

Line 12c (Type of account): **(X) SAVINGS**

Line 12d (Account number): **123581321**

Taxpayers Occupation: **COOK**

Third Party Designee: **NO**

Daytime Phone Number: **308-632-1205**

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line A (Amount from line 1 1040EZ): **4900**

(Add \$300 to earned income): **5200**

Line B (Minimum Standard Deduction): **900**

Line C (Enter larger of A and B): **5200**

Line D (Maximum Standard Deduction): **5450**

Line E (Smaller of C and D): **5200**

Line F (Exemption amount): **0**

Line G (Add lines E and F): **5200**

FORM W-2 #1:

a. Employee's Social Security Number: **400-00-6201**

b. Employer's identification number (EIN): **11-6321571**

c. Employer's name, address, and Zip Code:

LOAFERS SHOE SHOP

17A LOAFERS LN

SCOTTSBLUFF NE 69361

e. Employee's name (first, m.i., last): **TEST N ERTIA**

f. Employee's address and Zip code: **98 N MOTION DR**
SCOTTSBLUFF NE 69361

Box 1 (Wages, tips, etc.): **4900.00**

Box 2 (Federal Income tax withheld): **221.00**

Box 3 (Social Security wages): **4900.00**

Box 4 (Social Security tax withheld): **303.80**

Box 5 (Medicare wages and tips): **4900.00**

Box 6 (Medicare tax withheld): **71.05**

Box 15 (State and State ID Number): **NE 112176**

Box 16 (State Wages): **4900.00**

Box 17 (State Income tax withheld): **74.00**

FORM 1040NS:

First Name, M.I., Last Name: **TEST N ERTIA**

Current Home Address: **98 N MOTION DR**

City, Town or Post Office: **SCOTTSBLUFF NE 69361**

High School District Code: **7979032**

Your Social Security Number: **400-00-6201**

Line 1 (Filing Status): **SINGLE**

Line 2 (Can someone else claim you on their return?): YES **X** (1) YOU **X**

Line 3 (Federal adjusted gross income from Line 4): **5800**

Line 4 (Answered 'Yes' to Line 2 (from worksheet)): **5200**

Line 5 (Number of personal exemptions): **0**

Line 6 (Nebraska tax table income): **600**

Line 7 (Nebraska income tax): **15**

Line 8 (Nebraska personal exemption credit): **0**

Line 9 (TAX): **15**

Line 10 (Nebraska income tax withheld): **74**

Line 12 (Sum of lines 10 and 11): **74**

Line 14 (Amount OVERPAID): **59**

Line 15 (Wildlife Conservation Fund donation): **3**

Line 16 (Nebraska campaign finance): **1**

Line 17 (Amount of line 14 to be REFUNDED): **55**

Line 18a (Routing Number): **104000058**

Line 18b (Type of Account): **1 (Checking)**

Line 18c (Account Number): **345589144**

NEBRASKA TEST #2

FORMS INCLUDED: **FORM 1040A, FORM W-2 (2), FORM 1040N, SCHEDULE I, SCHEDULE III**

Name: **TEST E O'GRAHAM**

Social Security Number: **400-00-6202**

Taxpayer Date of Birth: **04/15/1989**

Return Prepared by: **TAXPAYER**

Note: **This test return should be prepared as a state only filing.**

FORM 1040A:

First Name, Initial and Last Name: **TEST E O'GRAHAM**

Social Security Number: **400-00-6202**

Home Address: **17 CRACKER ST APT 5**

City, State, and Zip: **ARAPAHOE, NE 68922**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**

Filing Status: **SINGLE**

Line 6a (Yourself) **X**

Number of boxes on 6a and 6b: **1**

Total number of exemptions 6d: **1**

Line 7 (Total wages): **38500**

Line 8a (Taxable Interest): **1450**

Line 8b (Tax exempt interest): **2400**

Line 15 (Total Income): **39950**

Line 17 (IRA deduction): **2000**

Line 20 (Total adjustments): **2000**

Line 21 (Adjusted Gross Income): **37950**

Line 22 (Amount from line 19): **37950**

Line 24 (Standard deduction): **5450**

Line 25 (Subtract line 24 from line 22): **32500**

Line 26 (Multiply \$3500 by total exemptions): **3500**

Line 27 (Taxable Income): **29000**

Line 28 (Tax): **3949**

Line 34 (Total credits): **0**

Line 35 (Subtract line 34 from line 28): **3949**

Line 37 (Total Tax): **3949**

Line 38 (Federal Income Tax Withheld): **4290**

Line 43 (Total Payments): **4290**

Line 44 (Amount you overpaid): **341**

Line 45a (Amount to be refunded) **341**

Taxpayers Occupation: **GROCER**

Third Party Designee: **NO**

Daytime phone number: **308-272-2537**

FORM W-2 #1:

- a. Employee's social security number: **400-00-6202**
- b. Employer's identification number: **22-2244661**
- c. Employer's name, address, and Zip Code:
SAFEWAY CORPORATION
417 MARKET ST
SAN FRANCISCO CA 94117
- e. Employee's name (first, m.i., last): **TEST E O'GRAHAM**
- f. Employee's address and Zip code: **17 CRACKER ST APT 5**
ARAPAHOE NE 68922

Box 1 (Wages, tips, etc.): **25007.00**
Box 2 (Federal Income tax withheld): **2746.00**
Box 3 (Social Security wages): **25007.00**
Box 4 (Social Security tax withheld): **1550.45**
Box 5 (Medicare wages and tips): **25007.00**
Box 6 (Medicare tax withheld): **362.61**
Box 15 (State and State ID Number): **NE 7543917**
Box 16 (State Wages): **25007.00**
Box 17 (State Income tax withheld): **786.00**

FORM W-2 #2:

- a. Employee's social security number: **400-00-6202**
- b. Employer's identification number: **66-4444337**
- c. Employer's name, address, and Zip Code:
KEEBLER MFG
602 ELF DR
ST. PAUL MN 55114
- e. Employee's name (first, m.i., last): **TEST E O'GRAHAM**
- f. Employee's address and Zip code: **17 CRACKER ST APT 5**
ARAPAHOE NE 68922

Box 1 (Wages, tips, etc.): **13493.00**
Box 2 (Federal Income tax withheld): **1544.00**
Box 3 (Social Security wages): **13493.00**
Box 4 (Social Security tax withheld): **836.57**
Box 5 (Medicare wages and tips): **13493.00**
Box 6 (Medicare tax withheld): **195.65**
Box 15 (State and State ID Number): **MN 22446688**
Box 16 (State Wages): **13493.00**
Box 17 (State Income tax withheld): **549.00**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST E O'GRAHAM**
Home address: **17 CRACKER ST APT 5**
City, Town or Post Office: **ARAPAHOE NE 68922**
Your social security number: **400-00-6202**

High School District Code: **Leave blank as taxpayer left state before year end.**

Line 1 (Federal filing status)(1): **SINGLE**

Line 3 (Type of Return): (2) **PART.-YR. RESIDENT FROM 1-1, 2008 TO 8-31, 2008**

Line 4 (Federal exemptions): **1**

Line 5 (Federal adjusted gross income): **37950**

Line 6 (Nebraska standard deduction): **5450**

Line 10 (Greater amount from line 6 or 9): **5450**

Line 11 (Nebraska income before adjustments): **32500**

Line 12 (Adjustments increasing federal AGI): **400**

Line 13 (Adjustments decreasing federal AGI): **3000**

Line 14 (Nebraska taxable income): **29900**

Line 15 (Nebraska income tax): **818**

Line 17 (Total Nebraska tax before exemptions): **818**

Line 18 (Amount from Line 17): **818**

Line 19 (Personal exemption credit): **0**

Line 27 (Total nonrefundable credits): **0**

Line 28 (Subtract line 27 from line 18): **818**

Line 29 (Nebr. income tax withheld): **786**

Line 35 (Total of lines 29 through 34): **786**

Line 37 (Total tax): **818**

Line 38 (TOTAL AMOUNT DUE): **32**

FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 45a (Total interest income . . . exempt from federal tax:

List types and total amount): **NE SCHOOL & MINNESOTA GOB 2250**

Line 45b (Total interest income . . . exempt from federal tax:

List types and total amount): **NE SCHOOL BOND 2000**

Line 45 (Enter the result of line 45a minus line 45b): **250**

Line 48 Nebraska College Savings Plan Recapture **150**

Line 50 Total adjustments increasing income): **400**

Part B - Adjustments Decreasing Federal AGI

Line 52a (Interest and dividend income from US government obligations:

List types and total amount): **EE BONDS 3000**

Line 52 (Enter the result of line 52a and 52b): **3000**

Line 60 (Total adjustments decreasing income): **3000**

FORM 1040N, Nebraska Schedule III:

Line 66 (Income derived from Nebr. sources): **25982**

WAGES 25007 TAX INT 975

Line 67 (Adjustments as applied to Nebraska income): **1300**

NE SHARE IRA DEDUCTION 1300

Line 68 (Nebraska adjusted gross income): **24682**

Line 69 (Ratio - Nebraska's share of the total income): **.6982**

24682

37950 + 400 - 3000 = 35350

Line 70 (Tax table income): **29900**
Line 71 (Tax from Nebraska Tax Table): **1285**
Line 72 (Personal exemption credit): **113**
Line 73 (Difference): **1172**
Line 74 (Multiply line 72 by ratio on line 68): **818**

NEBRASKA TEST #3

FORMS INCLUDED: FORM 1040, FORM 1099-R, FORM 1040N, NEBRASKA SCHEDULES I AND III, NEBRASKA FORM 2441N, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, REFUNDABLE CHILD CARE CREDIT WORKSHEET, BONUS DEPRECIATION SUBTRACTION WORKSHEET, ENHANCED SECTION 179 SUBTRACTION WORKSHEET

Phyllis Fast is a non-qualifying EIC child. Test is a divorced head of household. Test is the custodial parent of Phyllis N. Fast. This allows Test Head of Household status. Test has released the dependency deduction to the noncustodial parent. This makes Phyllis a non-qualifying child, and Test is eligible for EIC with no qualifying children. As Phyllis is under 13, more than half her support is given by Test and she resides more than half the year with him, Test is eligible to claim the child care credit on Federal Form 2441. Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Name: **TEST M FAST**
Social Security Number: **400-00-6203**
Taxpayer Date of Birth: **7/6/1981**
Return Prepared by: **PREPARER**

FORM 1040:

First Name, Initial and Last Name: **TEST M FAST**
Social Security Number: **400-00-6203**
Home Address: **123 SPEEDY WAY**
City, State, and Zip: **RUSHVILLE NE 69360**
Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**
Filing Status: (4) **HEAD OF HOUSEHOLD**
Qualifying person: **PHYLLIS N FAST**
Line 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions claimed): **1**
Line 12 (Business income): **13997**
Line 15a (IRA distribution): **2000**
Line 15b (Taxable amount): **2000**
Line 22 (Total income): **15997**
Line 27 (One half of self employment tax): **989**
Line 32 (IRA deduction): **2000**

Line 36 (Lines 23 through 35): **2989**
Line 37 (Adjusted gross income): **13008**
Line 38 (Amount from line 37): **13008**
Line 40 (Itemized or standard deduction): **8000**
Line 41 (Subtract line 40 from line 38): **5008**
Line 42 (Multiply \$3500 by line 6d): **3500**
Line 43 (Taxable income): **1508**
Line 44 (Tax): **151**

Line 45 (Alternative Minimum Tax): **0**
Line 46 (Add lines 44 and 45): **151**
Line 55 (Total credits): **0**
Line 56 (Subtract line 55 from line 46): **151**
Line 57 (Self-employment tax) **1978**
Line 59 (Additional tax on IRA's) **200**

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 59.

Line 61 (Total tax): **2329**
Line 62 (Federal income tax withheld): **200**
Line 64a (Earned Income Credit): **2917**
Line 71 (Total payments): **3117**
Line 72 (Amount you OVERPAID): **788**
Line 73a (Amount REFUNDED TO YOU): **788**

Third Party Designee: **YES**
Third Party Designee: **GEORGE BRETT**
Third Party Phone: **888-123-2255**
Third Party PIN number: **38800**
Taxpayers Occupation: **TEACHER**
Daytime Phone Number: **308-327-8370**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **RAPID CITY FINANCIAL INV.**
714 W 3RD ST
RAPID CITY, SD 57701

PAYER'S FEDERAL ID: **65-9687321**

RECIPIENT'S SSN: **400-00-6203**

RECIPIENT'S NAME: **TEST M FAST**
123 SPEEDY WAY
RUSHVILLE, NE 69360

Line 1(Gross distribution): **2000.00**
Line 2a(Taxable amount): **2000.00**
Line 4 (Federal income tax withheld): **200.00**
Line 7 (Distribution code): **1**
Line 10 (State income tax withheld): **20.00**
Line 11 (Payer's state identification number): **1239876**

Line 12 (State distribution): **NE**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST M FAST**

Home address: **123 SPEEDY WAY**

City, Town or Post Office: **RUSHVILLE NE 69360**

Your social security number: **400-00-6203**

High School District Code: **8181010**

Line 1 (Federal filing status): **(4) HEAD OF HOUSEHOLD**

Line 3 (Type of Return): **(2) PARTIAL YEAR RESIDENT (7-1-2008 to 12-31-2008)**

Line 4 (Federal exemptions): **1**

Line 5 (Federal adjusted gross income): **13008**

Line 6 (Nebraska standard deduction): **8000**

Line 10 (Greater amount from line 6 or 9): **8000**

Line 11 (Nebraska income before adjustments): **5008**

Line 13 (Adjustments decreasing federal AGI): **708**

Line 14 (Nebraska taxable income): **4300**

Line 15 (Nebraska income tax): **0**

Line 16: (Nebraska minimum or other tax): **35**

Line 17 (Total Nebraska tax before exemptions): **35**

Line 18 (Amount from line 17): **35**

Line 19 (Personal exemption credit): **0**

Line 27 (Total nonrefundable credits): **0**

Line 28 (Subtract line 27 from line 18): **35**

Line 29 (Nebraska income tax withheld): **20**

Line 32 (Nebraska dependent/child care credit): **665**

Line 34 (Earned income credit): **185**

Line 35 (Total of lines 29 through 34): **870**

Line 37 (Total tax): **35**

Line 39 (Amount OVERPAID): **835**

Line 40 (Amount applied to 2008 estimated tax): **35**

Line 43 (Amount you want REFUNDED): **800**

Line 44a (Routing Number): **104000058**

Line 44b (Type of Account): **1 (CHECKING)**

Line 44c (Account Number): **61519231081925601**

FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 56 (Bonus depreciation subtraction): **413**

Line 57 (Enhanced Section 179 subtraction): **295**

Line 60 (Total of lines 50 through 59): **708**

FORM 1040N, Nebraska Schedule III:

Line 66 (Income derived from Nebr. sources): **8999**

Sch C 6998.50, IRA 2000

Line 67 (Adjustments to Nebraska income): **1203**

**NE portion of Self Employment tax 494.50, Bonus Depreciation Subtraction
413.00, Enhanced Section 179 Subtraction 295.00**

Line 68 (Nebraska adjusted gross income): **7796**

Line 69 (Ratio - Nebraska's share of the total income): **.6338**

7796
13008 + 0 - 708 = 12300

Line 70 (Tax table income): **4300**

Line 71 (Tax from Nebraska Tax Table): **110**

Line 72 (Personal exemption credit): **113**

Line 73 (Difference): **0**

Line 74 (Multiply line 72 by ratio on line 68): **0**

Line 75 (Minimum or other tax): **35**

Worksheet total: **59**

Unused personal exemption credit from line 73: **3**

Difference between worksheet total and PEC: **56**

Line 69 ratio: **.6338**

Line 76 (Earned income credit for partial year residents): **292**

Line 77 (Line 76 times line 68 ratio): **185**

FORM 2441N, Nebraska Child and Dependent Care Expenses:

Part I

PROVIDER #1

Line 1a (Care provider's name): **LITTLE TYKES**

Line 1b (Address) **1617 N 4TH ST
RUSHVILLE, NE 69360**

Line 1c (SSN): **47-1316183**

Line 1d (Amount paid) : **800**

PROVIDER #2

Line 1a (Care provider's name): **ANN'S DAYCARE**

Line 1b (Address) **5831 SUNRISE RD
RUSHVILLE, NE 69360**

Line 1c (SSN): **47-6017032**

Line 1d (Amount paid) : **700**

PROVIDER #3

Line 1a (Care provider's name): **ABC DAYCARE**

Line 1b (Address) **900 Z ST
RUSHVILLE, NE 69360**

Line 1c (SSN): **47-6251030**

Line 1d (Amount paid) : **600**

(ON BOTTOM OF PAGE TWO OF FORM 2441N):

PROVIDER #4

Line 1a (Care provider's name): **XYZ LEARNING**

Line 1b (Address) **111 A ST**
RUSHVILLE, NE 69360
Line 1c (SSN): **47-1104621**
Line 1d (Amount paid) : **500**

PROVIDER #5

Line 1a (Care provider's name): **KID WORLD**
Line 1b (Address) **1500 17 AVE**
RUSHVILLE, NE 69360
Line 1c (SSN): **47-1003315**
Line 1d (Amount paid) : **400**

Part II

Line 2a (Qualifying person's name): **PHYLLIS FAST**
Line 2b (SSN): **400-00-6231**
Line 2c (Qualified expenses): **3000**
Line 3 (Total of lines 2c): **3000**
Line 4 (Earned Income): **13997**
Line 5 (Line 4 total): **13997**
Line 6 (Smallest): **3000**
Line 7 (Amount from Form 1040N, line 5): **13008**
Line 8 (Decimal Amount): **.35**
Line 9 (Line 6 times line 8): **1050**

REFUNDABLE CHILD CARE CREDIT WORKSHEET:

Line 1 (Federal Form 2441, line 9): **1050**
Line 2 (Federal AGI): **13008**
Line 3 (Percentage from NE chart): **100**
Line 4 (line 1 times line 3): **1050**
Line 5 (line 68 ratio from Sch III): **.6338**
Line 6 (line 4 times line 5): **665**

BONUS DEPRECIATION SUBTRACTION WORKSHEET:

Tax Year 2004 (Column B): **1100**
Tax Year 2005 (Column B): **965**
Totals (Column B): **2065**
Multiply by .20 (Totals): **413**
Amount to report on line 55: **413**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions, line 60 Form 1040): **200**
Line 4 (Subtotal): **200**
Line 5 (Line 4 times .296): **59**

ENHANCED SECTION 179 SUBTRACTION

Tax Year 2004: **875**

Tax Year 2005: **600**

Total: **1475**

Multiply by .20 (Total): **295**

NEBRASKA TEST #4

FORMS INCLUDED: **FORM 1040A, FORM W-2 (2), FORM 1040A SCHEDULE 2 (CHILD AND DEPENDENT CARE), FORM 8812, FORM 1040N, NEBRASKA SCHEDULE II**

Names: **TEST U GRASS and MAY B GRASS**

Social Security Numbers: **400-00-6204 and 400-00-6241**

Taxpayer Date(s) of Birth: **1/1/1957 and 8/22/1962**

Return Prepared by: **PREPARER**

FORM 1040A:

First Name, Initial and Last Name: **TEST U GRASS**

Social Security Number: **400-00-6204**

Spouse's First Name, Initial, and Last Name: **MAY B GRASS**

Spouse's Social Security Number: **400-00-6241**

Home Address: **74131 FESCUE DR**

City, State, and Zip: **MEADOW GROVE NE 68752**

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES**

If joint return, Does your spouse want \$3.00 to go to this fund: **NO**

Filing Status: **MARRIED FILING JOINTLY**

6a Yourself **X**

6b Spouse **X**

Number of boxes on 6a and 6b: **2**

Line 6c: Dependent #1 Name: **GRAY GRASS**

Social Security Number: **400-00-6242**

Relationship: **SON**

Qualifying Child for the Tax Credit: **(X)**

Dependent #2 Name: **BLUE GRASS**

Social Security Number: **400-00-6243**

Relationship: **DAUGHTER**

Qualifying Child for the Tax Credit: **(X)**

Dependent #3 Name: **GREEN GRASS**

Social Security Number: **400-00-6244**

Relationship: **SON**

Qualifying Child for the Tax Credit: **(X)**

Line 6c (Number of children who lived with you): **3**

Line 6d (Total number of exemptions): **5**

Line 7 (Total wages): **30180**

Line 8a (Taxable interest): **1470**

Line 11b (IRA Distributions): **1500**
Line 13 (Unemployment Compensation): **2500**
Line 15 (Total Income): **35650**
Line 17 (IRA deduction): **1000**
Line 20 (Total Adjustments): **1000**
Line 21 (Adjusted Gross Income): **34650**
Line 22 (Amount from line 21): **34650**
Line 23a (Spouse is blind): **(X)**
Line 23a (Number of Boxes checked): **1**
Line 23c (deduction includes real estate taxes check box) **X**
Line 23c(real estate taxes): **1000**
Line 24 (Standard deduction): **12950**
Line 25 (Subtract line 24 from line 22): **21700**
Line 26 (Multiply \$3500 by box 6d): **17500**
Line 27 (Taxable Income): **4200**
Line 28 (Tax):**420**
Line 29 (Child Care Credit): **420**
Line 34 (Total Credits): **420**
Line 35 (Line 34 from line 28): **0**
Line 37 (Total Tax): **0**
Line 38 (Federal Income Tax Withheld): **545**
Line 40a (Earned Income Credit): **836**
Line 41 (Additional Child Tax Credit): **2720**
Line 43 (Total Payments): **4101**
Line 44 (Amount overpaid): **4101**
Line 45a (Amount to be refunded):**4101**
Line 45b (Routing number): **104000058**
Line 45c Type: **Savings**
Line 45d (Account number): **1417194649**

Taxpayers Occupation: **TRAINER**
Spouse's Occupation: **DIETICIAN**
Third Party Designee: **YES**
Third party designee: **GEORGE BRETT**
Third party phone number: **(888) 123-2255**
Third party PIN number: **38800**

FORM W-2 #1:

- a. Employee's social security number: **400-00-6241**
- b. Employer's identification number: **47-1938091**
- c. Employer's name, address, and Zip Code:
LAST JOB INC
97 WHEATLEY AV
TILDEN NE 68781
- e. Employee's name (first, m.i., last): **MAY B GRASS**
- f. Employee's address and Zip code: **74131 FESCUE DR**
MEADOW GROVE NE 68752

Box 1 (Wages, tips, etc.): **8540.00**
Box 2 (Federal Income Tax Withheld): **137.00**
Box 3 (Social Security wages): **8540.00**
Box 4 (Social Security tax withheld): **529.48**
Box 5 (Medicare wages and tips): **8540.00**
Box 6 (Medicare tax withheld): **132.83**
Box 15 (State and State ID Number): **NE 4064109**
Box 16 (State Wages): **8540.00**
Box 17 (State Income tax withheld): **171.00**

FORM W-2 #2:

a. Employee's social security number: **400-00-6204**
b. Employer's identification number: **02-5689124**
c. Employer's name, address, and Zip Code:
SNODGRASS FEED AND SEED
1 PLANTATION BLVD
NORWAY KS 67654
e. Employee's name (first, m.i., last): **TEST U GRASS**
f. Employee's address and Zip code: **74131 FESCUE DR**
MEADOW GROVE NE 68752

Box 1 (Wages, tips, etc.): **21640.00**
Box 2 (Federal Income Tax Withheld): **408.00**
Box 3 (Social Security wages): **21640.00**
Box 4 (Social Security tax withheld): **1341.68**
Box 5 (Medicare wages and tips): **21640.00**
Box 6 (Medicare tax withheld): **313.78**
Box 15 (State and State ID Number): **KS 42 17575**
Box 16 (State Wages): **21640.00**
Box 17 (State income tax): **433.00**

SCHEDULE 2, CHILD AND DEPENDENT CARE EXPENSES:

Name from FORM 1040: **TEST U & MAY B GRASS**
Primary social security number: **400-00-6204**

PART I

Line 1a (Care provider's name): **ANN GRASSMEYER**
Line 1b (Address) **1313 MOCKINGBIRD DR**
TILDEN, NE 68781
Line 1c (SSN): **47-1326395**
Line 1d (Amount paid) : **3600**

PART II

Line 2a (Qualifying person's name): **GREEN GRASS**
Line 2b (Qualifying person's SSN): **400-00-6244**
Line 2c (Qualifying expenses): **3600**

Line 3 (Total): **3000**
Line 4 (Earned Income): **21640**
Line 5 (Spouse's Earned Income): **8540**
Line 6 (Smallest of lines 3,4, or 5): **3000**
Line 7 (Form 1040A, line 22): **34650**
Line 8 (Decimal amount): **.25**
Line 9 (Line 6 times line 8): **750**
Line 10 (Enter Form 1040A, line 28): **420**
Line 11 (Credits): **0**
Line 12 (Subtract line 11 from line 10): **420**
Line 13 (Smaller of line 9 or line 13): **420**

FORM 8812, ADDITIONAL TAX CREDIT:

Name **TEST U & MAY B GRASS**
SSN: **400-00-6204**

Part I

Line 1 (Line 1, Child Tax Credit): **3000**
Line 2 (Form 1040A, line 33): **0**
Line 3 (Line 2 minus line 1): **3000**
Line 4a (Total earned income): **30180**
Line 5 (Is line 4a more than 12050): **(X) Yes**
Line 5 (Subtract 11300 from line 4a): **18130**
Line 6 (Do you have three or more qualifying children): **(X) Yes**
Line 6 (Multiply line 5 by .15): **2720**

Part II

Line 7 (Enter W-2 taxes): **2318**
Line 8 (Enter 0): **0**
Line 9 (Add lines 7 and 8): **2318**
Line 10 (Enter Form 1040A, line 40a): **836**
Line 11 (Subtract line 10 from line 9): **1482**
Line 12 (Larger of line 6 or line 11): **2720**
Line 13 (Additional child tax credit): **2720**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST U AND MAY B GRASS**
Home address: **74131 FESCUE DR**
City, Town or Post Office: **MEADOW GROVE NE 68752**
Your social security number: **400-00-6204**
Spouse's social security number: **400-00-6241**
High School District Code: **5959001**
Line 1 (Federal filing status): **(2) X MARRIED FILING, JOINTLY**
Line 2a (Check if Spouse was blind (4)): **(X)**
Line 3 (Type of Return): **RESIDENT**

Line 4 (Federal exemptions): **5**
Line 5 (Federal adjusted gross income): **34650**
Line 6 (Nebraska standard deduction): **11950**
Line 10 (Greater amount from line 6 or 9): **11950**
Line 11 (Nebraska income before adjustments): **22700**
Line 14 (Nebraska taxable income): **22700**
Line 15 (Nebraska income tax): **762**
Line 17 (Total Nebraska tax before exemptions): **762**
Line 18 (Amount from line 17): **762**
Line 19 (Personal exemption credit): **565**
Line 20 (Credit Paid to another state): **348**
Line 24 (Nebraska dependent/child care credit): **105**
Line 27 (Total nonrefundable credit): **1018**
Line 28 (Subtract line 27 from line 18): **0**
Line 29 (Nebr. income tax withheld): **171**
Line 34 (Earned income credit): **84**
 Line 97 (Qualifying children): **2**
 Line 98 (Federal credit): **836**
Line 35 (Total of lines 29 through 34): **255**
Line 37 (Total Tax): **0**
Line 39 (Amount you OVERPAID): **255**
Line 42 (Nebraska campaign finance contribution): **4**
Line 43 (Amount you want REFUNDED): **251**
Line 44a (Routing Number): **104000058**
Line 44b (Type of Account): **2 (SAVINGS)**
Line 44c (Account Number): **1417194649**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State:

Name of State: **KANSAS**

Line 61 (Nebraska Income Tax): **762**

Line 62 (Adjusted gross income derived from another state): **20640**

Line 63 (Calculated Tax Credit): **454**

$34650 + 0 - 0 = 20640 / 34650 \times 762$

Line 64 (Tax due and paid to another state): **348**

Line 65 (Maximum tax credit): **348**

NEBRASKA TEST #5

FORMS INCLUDED: **FORM 1040, FORM W-2(1), FORM 1040N, FORM 1040N SCHEDULE I**

TAXPAYERS ARE MARRIED COLLEGE STUDENTS, EACH IS CLAIMED AS A DEPENDENT ON HIS/HER PARENTS TAX RETURN. TEST E RATT OWNS A SMALL BUSINESS.

Names: **TEST E RATT and WHARF B RATT**

Social Security Numbers: **400-00-6205 and 400-00-6251**

Taxpayer Date(s) of Birth: **6/10/1986 and 4/17/1988**

Return Prepared by: **PREPARER**

FORM 1040:

First Name, Initial and Last Name: **TEST E RATT**

Social Security Number: **400-00-6205**

Spouse's First Name, Initial, and Last: **WHARF B RATT**

Spouse's Social Security Number: **400-00-6251**

Home Address: **452 MOUSETRAP CT**

City, State, and Zip: **HYANNIS NE 69350**

Do you want \$3 to go to the presidential campaign fund: **NO**

If filing joint, Does Taxpayers spouse want \$3 to go to this fund: **NO**

Filing Status: **MARRIED FILING JOINTLY**

Number of boxes checked on 6a and 6b: **0**

Line 6d (Total number of exemptions): **0**

Line 7 (Wages): **10600**

Line 8a (Taxable Interest): **300**

Line 10 (Taxable refunds): **646**

Line 21 (Other income): **Jury duty, 1500**

Line 22 (Total income): **13046**

Line 37 (Adjusted gross income): **13046**

Line 38 (Amount from line 34): **13046**

Line 40 (Itemized or standard deduction): **10900**

Line 41 (Subtract line 40 from 38): **2146**

Line 42 (Total exemptions): **0**

Line 43 (Taxable income): **2146**

Line 44 (Tax): **215**

Line 46 (Total Tax): **215**

Line 55 (Total credits): **0**

Line 56 (Subtract line 56 from line 46): **215**

Line 61 (Total tax): **215**

Line 62 (Federal income tax withheld): **810**

Line 71 (Total payments): **810**

Line 72 (Amount you OVERPAID): **595**

Line 73a (Amount REFUNDED TO YOU): **595**

Taxpayers Occupation: **INVENTOR**

Spouses Occupation: **SALES PERSON**

Third Party Designee: **YES**

Third Party Name: **GEORGE BRETT**

Third Party Phone: **402-227-2255**

Third Party PIN: **38800**

FORM W-2 #1:

a. Employee's social security number: **400-00-6251**

b. Employer's identification number: **47-0817852**

c. Employer's name, address, and Zip Code:

**THE CHEESE WAREHOUSE
16 RIVERSIDE DR
HYANNIS NE 69350**

- e. Employee's name (first, m.i., last): **WHARF B RATT**
f. Employee's address and Zip code: **452 MOUSETRAP CT
HYANNIS NE 69350**

Box 1 (Wages, tips, etc.): **10600.00**
Box 2 (Federal Income Tax Withheld): **810.00**
Box 3 (Social Security wages): **10600.00**
Box 4 (Social Security tax withheld): **657.20**
Box 5 (Medicare wages and tips): **10600.00**
Box 6 (Medicare tax withheld): **153.70**
Box 15 (State and State ID Number): **NE 4545001**
Box 16 (State Wages): **10600.00**
Box 17 (State Income tax withheld): **265.00**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST E AND WHARF B RATT**

Home address: **452 MOUSETRAP CT**

City, state and Zip: **HYANNIS, NE 69350**

Primary's Social security number: **400-00-6205**

Spouse's social security number: **400-00-6251**

High School District Code: **3838011**

Line 1 (Filing Status): (2) **MARRIED FILING JOINT**

Line 2b(Check here if someone can claim you or your spouse as a dependent)

YOU X SPOUSE X

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): **0**

Line 5 (Federal adjusted gross income): **13046**

Line 6 (Federal standard deduction): **10900**

Line 10 (Greater amount): **10900**

Line 11 (Nebraska income before adjustments): **2146**

Line 13 (Adjustments decreasing federal AGI): **2200**

Line 14 (Nebraska tax table income): **0**

Line 15 (Income Tax): **0**

Line 17 (Total Nebraska tax): **0**

Line 18 (Amount from line 17): **0**

Line 27 (Total nonrefundable credits): **0**

Line 28 (Subtract line 27 from line 18): **0**

Line 29 (Nebr. income tax withheld): **265**

Line 35 (Total of lines 29 through 34): **265**

Line 37 (Total tax and Form 2210N penalty): **0**

Line 39 (Amount OVERPAID): **265**

Line 41 (Wildlife Conservation Fund donation): **5**

Line 43 (Amount to be refunded): **260**

FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 51 (State income tax refund deduction): **646**

Line 52a (Series EE Bonds) **300**

Line 52 (Total Line 52a and 52b) **300**

Line 55 (Nebraska College Savings Plan) : **1254**

Line 60 (Total adjustments decreasing income): **2200**

NEBRASKA TEST #6

FORMS INCLUDED: FORM 1040, SCHEDULE A – ITEMIZED DEDUCTIONS, FORM W-2 (2), FORM 1040N, FORM 1040N - SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, NEBRASKA ADDITIONAL TAX RATE SCHEDULE, FORM 6251 ALTERNATIVE MINIMUM TAX – RECALCULATED FOR NEBRASKA, FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX – RECALCULATED FOR NEBRASKA, FORM 3800N NEBRASKA INCENTIVES CREDIT COMPUTATION

Names: **TEST R PATIENCE and IONA M PATIENCE**

Social Security Numbers: **400-00-6206 and 400-00-6261**

Taxpayer Date(s) of Birth: **9/30/1958 and 2/11/1960**

Return Prepared by: **TAXPAYER**

Statement:

TEST R PATIENCE earned \$ 169,000 outside of the boundaries of the reservation.

TEST R PATIENCE is not a Native American.

TEST R PATIENCE passed away on October 15, 2008.

IONA M PATIENCE did not remarry in 2008.

IONA M PATIENCE filed a married filing joint return as a surviving spouse.

IONA M PATIENCE is a Native American residing within a reservation and her income is derived from sources within the boundaries of the reservation.

FORM 1040:

(Written across top of return): **DECEASED TEST R PATIENCE 10/15/2008**

First Name, Initial and Last Name: **TEST R PATIENCE**

Social Security Number: **400-00-6206**

Spouse's First Name, Initial and Last Name: **IONA M PATIENCE**

Spouse's Social Security Number: **400-00-6261**

Home Address: **1614 RUSH ST**

City, State, and Zip: **PENDER NE 68047**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**

If a joint return, does your spouse want \$3.00 to go to this Fund: **NO**

Filing Status: **(2) MARRIED FILING JOINTLY**

Box 6a (Yourself): **(X)**

Box 6b (Spouse): **(X)**

Number of boxes checked on 6a and 6b: **2**

Line 6c: Dependent #1 Name: **CHARLES PATIENCE**

Social Security Number: **400-00-6262**

Relationship: **SON**

Qualifying Child for the Tax Credit: **(X)**

Line 6c: Dependent #2 Name: **BETTY PATIENCE**

Social Security Number: **400-00-6263**

Relationship: **DAUGHTER**

Qualifying Child for the Tax Credit: **(X)**

Number of children on 6c who lived with you: **2**

Line 6d (Total number of exemptions): **4**

Line 7 (Total wages, tips, etc): **209000**

Line 8a (Taxable interest): **7217**

Line 12 (Business income or loss): **(1217)**

Line 21 (Other income): **GAMBLING WINNINGS, 35000**

Line 22 (Total income): **250000**

Line 37 (Adjusted gross income): **250000**

Line 38 (Amount from line 37): **250000**

Line 40 (Itemized or standard deduction): **42595**

Line 41 (Subtract line 40 from line 38): **207405**

Line 42 (Multiply \$3400 by the total number of exemptions): **13533**

Line 43 (Taxable income): **193872**

Line 44 (Tax): **43028**

Line 45 (Alternative Minimum Tax): **4146**

Line 46 (Add lines 44 and 45): **47174**

Line 54 (Other credits from Form): **1200**

Line 54a (3800): **(X)**

Line 55 (Add lines 54 through 57): **1200**

Line 56 (Subtract line 55 from line 46): **45974**

Line 61 (Total tax): **45974**

Line 62 (Federal income tax withheld): **40163**

Line 63 (2007 estimated tax payments): **6000**

Line 71 (Total payments): **46163**

Line 72 (Amount you OVERPAID): **189**

Line 73a (Amount you want refunded to you): **189**

Third Party Designee: **NO**

Taxpayers Occupation: **UNDERWRITER**

Spouse's Occupation: **CFO**

Daytime Phone Number: **(402) 663-8463**

(Written under signature line): **FILING AS SURVIVING SPOUSE**

Schedule A:

Taxpayer Name: **TEST R & IONA M PATIENCE**

Taxpayer SSN: **400-00-6206**

Line 1 (Medical and dental expenses): **32000**
Line 2 (Enter amount from Form 1040, line 38): **250000**
Line 3 (Multiply line 2 by 7.5%): **18750**
Line 4 (Subtract line 3 from line 1): **13250**
Line 5 (State and local income taxes): **10830**
Line 6 (Real estate taxes): **4170**
Line 7 (Personal property taxes): **1000**
Line 9 (Add lines 5 through 8): **16000**
Line 10 (Home mortgage interest): **7717**
Line 15 (Add lines 10 through 14): **7717**
Line 16 (Gifts by cash or check): **7500**
Line 19 (Add lines 16 through 18): **7500**
Line 29 (Total itemized deductions): **42595**
Line 29 Check box (Is Form 1040, line 38, over \$159,950): **YES (X)**

Form W-2 #1:

- a. Employee's social security number: **400-00-6206**
- b. Employer's identification number: **47-2442825**
- c. Employer's name, address, and Zip Code:
NIEDLE'S FINANCING
147 HAYSTACK AVE
PENDER NE 68047
- e. Employee's name (first, m.i., last): **TEST R PATIENCE**
- f. Employee's address and Zip code: **1614 RUSH ST**
PENDER NE 68047

Box 1 (Wages, tips, etc.): **169000.00**
Box 2 (Federal income tax withheld): **32431.00**
Box 3 (Social security wages): **169000.00**
Box 4 (Social security tax withheld): **6324.00**
Box 5 (Medicare wages and tips): **169000.00**
Box 6 (Medicare tax withheld): **2450.50**
Box 15 (State and state ID number): **NE 169289**
Box 16 (State wages): **169000.00**
Box 17 (State income tax withheld): **10830.00**

Form W-2 #2:

- a. Employee's social security number: **400-00-6261**
- b. Employer's identification number: **47-0343729**
- c. Employer's name, address, and Zip Code:
PENDER TRACTOR AND IMPLEMENTS
1400 S 1ST ST
PENDER, NE 68047
- e. Employee's name (first, m.i., last): **IONA M PATIENCE**
- f. Employee's address and Zip code: **1614 RUSH ST**
PENDER NE 68047

Box 1 (Wages, taips, etc.): **40000.00**
Box 2 (Federal income tax withheld): **7732.00**

Box 3 (Social security wages): **40000.00**
Box 4 (Social security tax withheld): **2480.00**
Box 5 (Medicare wages and tips): **40000.00**
Box 6 (Medicare tax withheld): **580.00**
Box 15 (State and state ID number): **NE 7563696**
Box 16 (State wages): **40000.00**
Box 17 (State income tax withheld): **0.00**

FORM 1040N:

(Written across top of return): **DECEASED**

First name, m.i., last name: **TEST R & IONA M PATIENCE**

Home address: **1614 RUSH ST**

City, Town, or Post Office: **PENDER NE 68047**

Your social security number: **400-00-6206**

Spouse's social security number: **400-00-6261**

High School District Code: **8787001**

(1) ☒ Deceased (First name and date of death): **TEST 10/15/2008**

Line 1 (Federal filing status): (2) **MARRIED FILING JOINT**

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): **4**

Line 5 (Federal adjusted gross income): **250000**

Line 6 (Nebraska standard deduction): **10900**

Line 7 (Total Itemized Deductions): **42595**

Line 8 (State and Local Income Taxes): **10830**

Line 9 (Nebraska Itemized Deductions): **31765**

Line 10 (Greater amount from line 6): **31765**

Line 11 (Nebraska income before adjustments): **218235**

Line 13 (Adjustment decreasing federal AGI): **40000**

Line 14 (Nebraska taxable income): **178235**

Line 15 (Nebraska income tax): **11014**

Line 16 (Nebraska minimum or other tax): **0**

Line 17 (Total Nebraska tax before exemptions): **11014**

Line 18 (Amount from line 17): **11014**

Line 19 (Personal Exemption Credit for Residents): **452**

Line 20 (Credit for Tax paid to another state, AMT check box): **222**

Check this box if reporting AMT credit: ☒ **(X)**

Line 23 (Form 3800N nonrefundable credit): **300**

Line 27 (Total nonrefundable credits): **974**

Line 28 (Subtract line 27 from line 18): **10040**

Line 29 (Nebraska income tax withheld): **10830**

Line 31 (Form 3800N refundable credit): **482**

Line 35 (Total of lines 29 through 34): **11312**

Line 37 (Total tax add lines 28 and 36): **10040**

Line 39 (Subtract line 37 from line 35): **1272**

Line 43 (Amount you want REFUNDED): **1272**

(Written under signature line): **FILING AS SURVIVING SPOUSE**

FORM 1040N, NE Schedule I:

Name from FORM 1040: **TEST R & IONA M PATIENCE**

Primary social security number: **400-00-6206**

Part B

Line 59 (Other adjustments decreasing taxable income):

NATIVE AMERICAN RESERVATION INCOME 40000

Line 60 (Total adjustments decreasing income): **40000**

NEBRASKA ADDITIONAL TAX RATE SCHEDULE

Line 1 (Tax Table tax): **10671**

Line 2 (Tax from Additional Tax Rate Schedule): **343**

Line 3 (Total tax): **11014**

FORM 6251 ALTERNATIVE MINIMUM TAX—INDIVIDUALS

Recalculated for Nebraska using Revenue Ruling 22-08-01

Name from FORM 1040: **TEST R & IONA M PATIENCE**

Primary social security number: **400-00-6206**

(Written across top of form): **Recalculated for Nebraska, Revenue Ruling 22-08-01**

Line 1 (Enter line 5, plus line 12 minus line 13 from Nebraska Form 1040N): **178235**

Line 2 (Medical and dental): **6250**

Line 3 Taxes from Schedule A, line 9): **5170**

Line 6 (If form 1040, line 38, is over \$159,950 enter the amount from line 11 of the Itemized Deductions Worksheet of the instructions): **(1872)**

Line 28 (Combine lines 1 through 27): **187783**

Line 29 (Exemption): **56804**

Line 30 (Subtract line 29 from line 28): **130979**

Line 31 (Multiply line 30 by .26): **34054**

Line 32 (Alternative minimum tax foreign tax credit): **0**

Line 33 (Subtract line 32 from line 31): **34054**

Line 34 (Federal income tax using Nebraska Tax Table Income): **38650**

Line 35 (Alternative minimum tax, subtract line 34 from line 33): **0**

FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX—INDIVIDUALS, ESTATES AND TRUSTS

Recalculated for Nebraska using Revenue Ruling 22-08-02

Name from FORM 1040: **TEST R & IONA M PATIENCE**

Primary social security number: **400-00-6206**

(Written across top of form): **Recalculated for Nebraska, Revenue Ruling 22-08-02**

Line 19 (2007 credit carryforward): **750**
Line 20 (Enter your 2007 unallowed qualified electric vehicle credit): **0**
Line 21 (Combine lines 18, 19 and 20): **750**
Line 22 (Enter your 2008 regular income tax liability minus allowable credits): **38650**
Line 23 (Enter the amount from your 2008 Form 6251, line 33): **34054**
Line 24 (Subtract line 23 from line 22): **4596**
Line 25 (Current year nonrefundable credit. Enter the smaller

NEBRASKA TEST #7

FORMS INCLUDED: **FORM 1040, FORM 1040 SCHEDULE A, FORM W-2 (1), FORM 1040N, FORM 2210N**

Name: **TEST E DRIVER**
Social Security Number: **400-00-6207**
Taxpayer Date of Birth: **05/29/1940**
Return Prepared by: **TAXPAYER**

Statement:

TEST E DRIVER was a Nebraska resident in 2007 who moved to Toronto, Ontario after January 1, 2008.

Balance due payment will be made with a direct debit according to the instructions below.

FORM 1040:

First Name, Initial and Last Name: **TEST E DRIVER**
Social Security Number: **400-00-6207**
Home Address: **828 KINGSTON RD**
City, State, and Zip: **TORONTO ON CANADA M4E 1S2**
Do you want \$3 to go to the presidential campaign fund: **NO**
Filing Status: **SINGLE**
Box 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions): **1**
Line 7 (Total wages, tips, etc.): **43000**
Line 8a (Taxable interest): **3000**
Line 10 (Taxable refunds) **400**

Line 22 (Total income): **46400**
Line 37 (Adjusted gross income): **46400**
Line 38 (Amount from line 37): **46400**
Line 39a (You were born before Jan 2, 1944): **X**
Line 39a (Total boxes checked): **1**
Line 40 (Itemized deductions): **8826**
Line 41 (Subtract line 40 from 38): **37574**
Line 42 (Total exemptions): **3500**
Line 43 (Taxable income): **34074**
Line 44 (Tax): **4862**
Line 46 (Add lines 44 and 45): **4862**
Line 56 (Subtract line 55 from line 46): **4862**
Line 61 (Total tax): **4862**
Line 62 (Federal income tax withheld): **5402**
Line 71 (Total payments): **5402**
Line 72 (Amount you OVERPAID): **540**
Line 73a (Amount you want REFUNDED): **540**
Taxpayer's Occupation: **DRIVER**
Third Party Designee: **NO**

FORM SCHEDULE A:

Name from FORM 1040: **TEST E DRIVER**
Your social security number: **400-00-6207**
Line 5 (State and local income taxes): a (**X**) Income taxes **976**
Line 6 (Real estate taxes): **1000**
Line 8 (Other taxes): **VEHICLE 500**
Line 9 (Add lines 5 through 8): **2476**
Line 10 (Home mortgage interest, etc.): **4600**
Line 15 (Add lines 10 through 14): **4600**
Line 16 (Gifts by cash, etc.): **1250**
Line 17 (Other than by cash or check): **500**
Line 19 (Add lines 16 through 18): **1750**
Line 29 NO (Your deduction is not limited): **X**
Line 29 (Total itemized deductions): **8826**

FORM: W-2 #1:

a. Employee's social security number: **400-00-6207**
b. Employer's identification number: **02-7292764**
c. Employer's name, address, and Zip Code:
SUNSET MOTORSPEEDWAY
4000 N 98TH ST
LINCOLN NE 68527
e. Employee's name (first, m.i., last): **TEST E DRIVER**
f. Employee's address and Zip code: **828 KINGSTON RD**
TORONTO, ON CANADA M4E 1S2
Box 1 (Wages, tips, etc.): **43000.00**

Box 2 (Federal income tax withheld): **5402.00**
Box 3 (Social security wages): **43000.00**
Box 4 (Social security tax withheld): **2666.00**
Box 5 (Medicare wages and tips): **43000.00**
Box 6 (Medicare tax withheld): **623.50**
Box 15 (State and ID number): **NE 2163438**
Box 16 (State wages, tips, etc.): **43000.00**
Box 17 (State income tax): **976.00**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST E DRIVER**
Home address: **828 KINGSTON RD**
City, state and Zip: **TORONTO ON CANADA M4E 1S2**
Primary's Social security number: **400-00-6207**
High School District Code: **5555001**
Line 1 (Filing Status): **SINGLE**
Line 2a (Check if you were (1) 65 or older): **X**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **46400**
Line 6 (Federal standard deductions): **6800**
Line 7 (Total itemized deductions): **8826**
Line 8 (State and local income taxes): **976**
Line 9 (Nebraska itemized deductions): **7850**
Line 10 (Greater amount): **7850**
Line 11 (Nebraska income before adjustments): **38550**
Line 13 (Adjustments decreasing AGI): **400**
Line 13 (If the amount on line 13 is ... check this box): **X**
Line 14 (Nebraska tax table income): **38150**
Line 15 (Income Tax): **1850**
Line 17 (Total Nebraska tax): **1850**
Line 18 (Amount from line 17): **1850**
Line 19 (Personal exemption credit): **113**
Line 27 (Total nonrefundable credits): **113**
Line 28 (Subtract line 27 from line 18): **1737**
Line 29 (Nebr. Income tax withheld): **976**
Line 35 (Total of lines 29 through 34): **976**
Line 96 (Penalty for underpayment of estimated tax, check this box) **(X)**
Line 36 (Underpayment penalty): **26**
Line 37 (Total tax and 2210N penalty, lines 28 and 36): **1763**
Line 38 (Total amount due): **787**

This is a Direct Debit Return for Nebraska requiring the following information:

1. (Routing Number): **104907025**
2. (Account Number): **123337776**
3. (Type of Account): **Checking**

4. (Debit Date): **04/15/2009**

5. (Debit amount): **787**

FORM 2210N Individual Underpayment of Estimated Tax

Name: **TEST E DRIVER**

Address: **828 KINGSTON RD**

TORONTO ON CANADA M4E 1S2

Social Security Number: **400-00-6207**

Line 1: **1737**

Line 2: **0**

Line 3: **1737**

Line 4: **1563**

Line 5: **976**

Line 6: **761**

Line 7: **1560**

Line 8: **1560**

Line 10a: **390**

Line 11a: **244**

Line 15a: **244**

Line 17a: **146**

Line 19a: **146**

Line 20a: **6/15/2008**

Line 21a: **61**

Line 22a (line a): **1.95**

Line 10b: **390**

Line 11b: **244**

Line 13b: **244**

Line 14b: **146**

Line 15b: **98**

Line 16b: **0**

Line 17b: **292**

Line 19b: **292**

Line 20b: **9/15/2008**

Line 21b: **92**

Line 22b (line a): **5.89**

Line 10c: **390**

Line 11c: **244**

Line 13c: **244**

Line 14c: **292**

Line 15c: **0**

Line 16c: **48**

Line 17c: **390**

Line 19c: **438**

Line 20c: **1/15/2009**
Line 21c: **122**
Line 22c (line a): **10.27**
Line 22c (line b): **.90**

Line 10d: **390**
Line 11d: **244**
Line 13d: **244**
Line 14d: **438**
Line 15d: **0**
Line 16d: **194**
Line 17d: **390**
Line 19d: **584**
Line 20d: **4/15/2009**
Line 21d: **90**
Line 22d (line b): **7.20**
Line 23: **26.21**

NEBRASKA TEST #8

**FORMS INCLUDED: FORM 1040, FORM W-2 (3), FORM 1099-R,
FORM 1040N, SCHEDULE II (2), NEBRASKA MINIMUM OR OTHER TAX
WORKSHEET**

Name: **TEST T RETIRE**
Social Security Number: **400-00-6208**
Taxpayer Date of Birth: **05/29/1950**
Return Prepared by: **TAXPAYER**

FORM 1040:

First Name, Initial and Last Name: **TEST T RETIRE**
Social Security Number: **400-00-6208**
Spouse's Social Security Number **400-00-6280**
Home Address: **3110 S 48TH ST**
City, State, and Zip: **LINCOLN NE 68506**
Do you want \$3 to go to the presidential campaign fund: **NO**
Filing Status: **MARRIED FILING SEPARATELY**
Enter spouse's SSN above and full name here **MAY B RETIRE**
Box 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions): **1**
Line 7 (Total wages, tips, etc.): **25000**
Line 8a (Taxable interest): **1750**
Line 15a (IRA distributions) **6500**
Line 15b (Taxable Amount): **6500**
Line 22 (Total income): **33250**
Line 37 (Adjusted gross income): **33250**

Line 38 (Amount from line 37): **33250**

Line 39a (You are blind): **X**

Line 39a (Total boxes checked): **1**

Line 40 (Standard deduction): **6500**

Line 41 (Subtract line 40 from 38): **26750**

Line 42 (Total exemptions): **3500**

Line 43 (Taxable income): **23250**

Line 44 (Tax): **3086**

Line 46 (Add lines 44 and 45): **3086**

Line 56 (Subtract line 55 from line 46): **3086**

Line 59 (Additional tax on IRA's): **650**

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 59.

Line 61 (Total tax): **3736**

Line 62 (Federal income tax withheld): **3875**

Line 71 (Total payments): **3875**

Line 72 (Amount overpaid): **139**

Line 73a (Amount refunded): **139**

Taxpayers Occupation: **CONSULTANT**

Third Party Designee: **NO**

Daytime Phone Number: **(402) 555-1967**

FORM W-2 #1:

a. Employee's social security number: **400-00-6208**

b. Employer's identification number: **47-5145146**

c. Employer's name, address, and Zip Code:

ABC CONSULTING

2002 DOUGLAS ST

OMAHA NE 68102

e. Employee's name (first, m.i., last): **TEST T RETIRE**

f. Employee's address and Zip code: **3110 S 48TH ST
LINCOLN NE 68506**

Box 1 (Wages, tips, etc.): **9413.00**

Box 2 (Federal Income tax withheld): **962.00**

Box 3 (Social Security wages): **9413.00**

Box 4 (Social Security tax withheld): **583.61**

Box 5 (Medicare wages and tips): **9413.00**

Box 6 (Medicare tax withheld): **136.49**

Box 15 (State and State ID Number): **NE 553107**

Box 16 (State Wages): **9413.00**

Box 17 (State Income tax withheld): **329.00**

FORM W-2 #2:

a. Employee's social security number: **400-00-6208**

b. Employer's identification number: **47-5145146**

c. Employer's name, address, and Zip Code:

**ABC CONSULTING
2002 DOUGLAS ST
OMAHA NE 68102**

- e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 S 48TH ST
LINCOLN NE 68506**

Box 1 (Wages, tips, etc.): **7923.00**
Box 2 (Federal Income tax withheld): **1516.00**
Box 3 (Social Security wages): **7923.00**
Box 4 (Social Security tax withheld): **491.23**
Box 5 (Medicare wages and tips): **7923.00**
Box 6 (Medicare tax withheld): **114.88**
Box 15 (State and State ID Number): **IA 5 8512**

Box 15 (State and State ID Number): **KS 27 171348**
Box 16 (State Wages): **4181.00**
Box 16 (State Wages): **3742.00**
Box 17 (State Income tax withheld): **133.00**
Box 17 (State Income tax withheld): **378.00**

FORM W-2 #3:

- a. Employee's social security number: **400-00-6208**
b. Employer's identification number: **37-7343490**
c. Employer's name, address, and Zip Code:

**THE RAILROAD GAMEWORKS
8444 STEAM ENGINE DR
KANSAS CITY KS 66111**

- e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 S 48TH ST
LINCOLN NE 68506**

Box 1 (Wages, tips, etc.): **7664.00**
Box 2 (Federal Income tax withheld): **747.00**
Box 3 (Social Security wages): **7664.00**
Box 4 (Social Security tax withheld): **495.17**
Box 5 (Medicare wages and tips): **7664.00**
Box 6 (Medicare tax withheld): **111.13**
Box 15 (State and State ID Number): **KS 27 271764**
Box 16 (State Wages): **7664.00**
Box 17 (State Income tax withheld): **462.00**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS
301 S 15 ST
LINCOLN, NE 68508**

PAYER'S FEDERAL ID: **47-7296768**
RECIPIENT'S SSN: **400-00-6208**

RECIPIENT'S NAME: **TEST T RETIRE**
3110 S 48TH ST
LINCOLN, NE 68506

Line 1 (Gross distribution): **6500**
Line 2a (Taxable amount): **6500**
Line 4 (Federal income tax withheld): **650.00**
Line 7 (Distribution code): **1**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST T RETIRE**
Home address: **3110 S 48TH ST**
City, state and Zip: **LINCOLN NE 68506**
Primary's Social security number: **400-00-6208**
High School District Code: **5555001**
Line 1 (Filing Status): **MARRIED FILING SEPARATELY**
Spouse S. S. No. **400-00-6280**
And full name **MAY B RETIRE**
Line 2a (Check if you were): (2) Blind **X**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **33250**
Line 6 (Federal standard deduction): **6500**
Line 10 (Greater amount): **6500**
Line 11 (Nebraska income before adjustments): **26750**
Line 14 (Nebraska tax table income): **26750**
Line 15 (Income Tax): **1074**
Line 16 (Nebraska minimum or other tax): **192**
Line 17 (Total Nebraska tax): **1266**
Line 18 (Amount from line 17): **1266**
Line 19 (Personal exemption credit): **113**
Line 20 (Credit for tax paid to another state): **717**
Line 27 (Total nonrefundable credits): **830**
Line 28 (Subtract line 27 from line 18): **436**
Line 29 (Nebr. Income tax withheld): **329**
Line 35 (Total of lines 29 through 34): **329**
Line 37 (Total tax): **436**
Line 38 (Total amount due): **107**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: STATE #1 (IOWA)

Line 61 (Nebraska Income Tax): **1266**
Line 62 (Adjusted gross income derived from another state): **4181**
Line 63 (Calculated Tax Credit): **159**
Line 64 (Tax due and paid to another state): **162**
Line 65 (Maximum tax credit): **159**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #2 (KANSAS)**

Line 61 (Nebraska Income Tax): **1266**

Line 62 (Adjusted gross income derived from another state): **14656**

Line 63 (Calculated Tax Credit): **558**

Line 64 (Tax due and paid to another state): **571**

Line 65 (Maximum tax credit): **558**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): **650**

Line 4 (Subtotal): **650**

Line 5 (Total): **192**

Nebraska TEST #9

FORMS INCLUDED: **FORM 1040, FORM W-2 (2), FORM 3903 MOVING EXPENSES, FORM 1040N, NEBRASKA FORM 2441N , REFUNDABLE CHILD CARE CREDIT WORKSHEET**

NOTE: Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Names: **TEST N SOLDIER and AMY A SOLDIER**

Social Security Numbers: **400-00-6209 and 400-00-6291**

Taxpayer Date(s) of Birth: **8/6/1981 and 3/22/1980**

Return Prepared by: **TAXPAYER**

FORM 1040:

First Name, Initial and Last Name: **TEST N SOLDIER**

Social Security Number: **400-00-6209**

Spouse's First Name, Initial, and Last Name: **AMY A SOLDIER**

Spouse's Social Security Number: **400-00-6291**

Home Address: **1801 E ST**

City, State, and Zip: **GRAND ISLAND NE 68802**

Do you want \$3 to go to the presidential campaign fund: **NO**

If joint return, Does your spouse want \$3.00 to go to this fund: **NO**

Filing Status: **MARRIED FILING JOINTLY**

Number of boxes checked on 6a and 6b: **2**

Line 6c: Dependent #1 Name: **JUNIOR SOLDIER**

Social Security Number: **400-00-6292**

Relationship: **SON**

Qualifying child for tax credit: **(X)**

Dependent #2 Name: **SALLY SOLDIER**

Social Security Number: **400-00-6293**

Relationship: **DAUGHTER**

Qualifying child for tax credit: **(X)**

Number of children who lived with you: **2**
Line 6d (Total number of exemptions): **4**
Line 7 (Total wages, tips, etc.): **33800**
Line 8a (Taxable interest): **2750**
Line 21 (Gambling winnings): **7200**
Line 22 (Total income): **43750**
Line 26 (Moving expenses): **7500**
Line 32 (IRA deduction): **8000**
Line 34 (Tuition and fees deduction): **4000**
Line 36 (Total lines 23 through 35): **19500**
Line 37 (Adjusted gross income): **24250**
Line 38 (Amount from line 37): **24250**
Line 40 (Itemized/standard deduction): **10900**
Line 41 (Subtract line 40 from 38): **13350**
Line 42 (Total exemptions): **14000**
Line 43 (Taxable income): **0**
Line 44 (Tax): **0**
Line 46 (Add lines 44 and 45): **0**
Line 45 (Alternate Minimum Tax): **0**
Line 48 (Credit for child care expenses): **0**
Line 55 (Total credits): **0**
Line 56 (Subtract line 56 from line 46): **0**
Line 61 (Total tax): **0**
Line 62 (Federal income tax withheld): **1758**
Line 64a (Earned Income Credit): **1647**
Line 66 (Additional child tax credit): **2000**
Line 71 (Total payments): **5405**
Line 72 (Amount you OVERPAID): **5405**
Line 73a (Amount you want REFUNDED): **5405**

Taxpayers Occupation: **SOLDIER**
Spouse's occupation: **LIBRARIAN**
Third Party Designee: **NO**
Daytime phone number: **(308) 632-1917**

FORM: W-2 #1:

- a. Employee's social security number: **400-00-6209**
 - b. Employer's identification number: **01-1775003**
 - c. Employer's name, address, and Zip Code:
DEFENSE FINANCE & ACCOUNTING
1776 MILITARY RD
INDIANAPOLIS, IN 46211
 - e. Employee's name (first, m.i., last): **TEST N SOLDIER**
 - f. Employee's address and Zip code: **1801 E ST**
GRAND ISLAND, NE 68802
- Box 1 (Wages, tips, etc.): **28750.00**
Box 2 (Federal income tax withheld): **1452.00**

Box 3 (Social security wages): **33637.50**
Box 4 (Social security tax withheld): **2085.53**
Box 5 (Medicare wages and tips): **33637.50**
Box 6 (Medicare tax withheld): **487.74**
Box 12a (See instructions for box 12): Code **Q** **4887.50**
Box 15 (State and ID number): **NE 1776115**
Box 16 (State wages, tips, etc.): **28750.00**
Box 17 (State income tax): **496.00**

FORM: W-2 #2

- a. Employee's social security number: **400-00-6291**
- b. Employer's identification number: **47-1491625**
- c. Employer's name, address, and Zip Code:
GRAND ISLAND LIBRARIES
2027 SOUTH ST
GRAND ISLAND NE 68801
- e. Employee's name (first, m.i., last): **AMY A SOLDIER**
- f. Employee's address and Zip code: **1801 E ST**
GRAND ISLAND NE 68802

Box 1 (Wages, tips, etc.): **5050.00**
Box 2 (Federal income tax withheld): **306.00**
Box 3 (Social security wages): **5050.00**
Box 4 (Social security tax withheld): **313.10**
Box 5 (Medicare wages and tips): **5050.00**
Box 6 (Medicare tax withheld): **73.23**
Box 15 (State and ID number): **NE 729343**
Box 16 (State wages, tips, etc.): **5050.00**
Box 17 (State income tax): **100.00**

FORM 3903 Moving Expenses

Name from Form 1040: **TEST N & AMY A SOLDIER**
Your social security number: **400-00-6209**

Line 1 (Transportation and storage): **3000**
Line 2 (Travel): **4500**
Line 3 (Add lines 1 and 2): **7500**
Line 4 (Employer paid amount): **0**
Line 5 (Is line 3 more than line 4): (Yes **X**) **7500**

Distance Test, FORM 3903

Line 1: **4750**
Line 2: **25**
Line 3: **4725**
Is line 3 at least 50 miles? Yes (**X**)

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST N & AMY A SOLDIER**

Home address: **1801 E ST**

City, state and Zip: **GRAND ISLAND NE 68802**

Primary's Social security number: **400-00-6209**

Spouse's Social Security Number: **400-00-6291**

High School District Code: **4040002**

(2) Active Military: **X**

Line 1 (Filing Status): **MARRIED FILING JOINT**

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): **4**

Line 5 (Federal adjusted gross income): **24250**

Line 6 (Nebraska standard deduction): **10900**

Line 10 (greater of 6 or 9) **10900**

Line 11 (Nebraska income before adjustments) **13350**

Line 14 (Tax table income) **13350**

Line 17 (Total Nebraska tax): **428**

Line 18 (Amount from line 17): **428**

Line 19 (Personal exemption credit): **452**

Line 27 (Total nonrefundable credits) **452**

Line 28 (Subtract line 27 from line 18): **0**

Line 29 (Nebr. Income tax withheld): **596**

Line 32 (Child/Dependent care refundable credit): **1061**

Line 34 (Earned income credit): **165**

Line 97 (Qualifying children): **2**

Line 98 (Federal credit): **1647**

Line 35 (Total of lines 29 through 34): **1759**

Line 37 (Total tax): **0**

Line 39 (Amount OVERPAID): **1759**

Line 43 (Amount to be REFUNDED): **1759**

Form 2441N, Nebraska Child and Dependent Care Expenses:

Name from Form 1040: **TEST N & AMY A SOLDIER**

Your social security number: **400-00-6209**

Line 1a (Care provider's name): **Islander Daycare**

Line 1b (Address): **1441 Hickory Dr**

Grand Island NE 68802

Line 1c (Identifying number): **47-1725619**

Line 1d (Amount paid): **7200**

Line 2a (Qualifying person's name): **JUNIOR SOLDIER
SALLY SOLDIER**

Line 2b (SSN): **400-00-6292**

400-00-6293

Line 2c (Qualified expenses): **4200**

3000

Line 3 (Total of lines 2c): **6000**

Line 4 (Earned Income): **28750**
Line 5 (Spouse's Income): **5050**
Line 6 (Smallest): **5050**
Line 7 (Amount from Form 1040N, line 5): **24250**
Line 8 (Decimal Amount): **.30**
Line 9: (Line 6 times line 8): **1515**

Nebraska Refundable Child Care Credit Worksheet

1: **1515**
2: **24250**
3: **70%**
4: **1061**

NEBRASKA TEST #10

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 1099-R, FORM 1040N, SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, FEDERAL TAX LIABILITY WORKSHEET

Names: **TEST T HAMMER and MARY B HAMMER**
Social Security Numbers: **400-00-6210 and 400-00-6219**
Taxpayer Date(s) of Birth: **5/26/1938 and 2/13/1936**
Return Prepared by: **PREPARER**

FORM 1040:

At top of Form 1040: **DECEASED TEST T HAMMER 10/15/2008**
DECEASED MARY B HAMMER 10/15/2008

First Name, Initial and Last Name: **TEST T HAMMER**
Social Security Number: **400-00-6210**
Spouse's First Name, Initial, and Last Name: **MARY B HAMMER**
Spouse's Social Security Number: **400-00-6219**
Home Address: **74 BUILDER DR**
City, State, and Zip: **TABLE ROCK NE 68447**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**
If joint return, Does your spouse want \$3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**

Line 6a (Yourself): **X**
Line 6b (Spouse): **X**
Number of boxes on 6a and 6b: **2**
Total number of exemptions 6d: **2**
Line 7 (Total wages): **19900**
Line 8a (Taxable interest): **750**
Line 8b (Tax exempt interest): **4950**
Line 15b (IRA distributions, taxable amount): **1250**
Line 22 (Total Income): **21900**
Line 37 (Adjusted Gross Income): **21900**
Line 38 (Amount from line 37): **21900**
Line 39a (Total boxes) **3**

Line 39c (Real estate or disaster) **X**
Line 40 (Standard deduction): **15050**
Line 41 (Subtract line 40 from line 38): **6850**
Line 42 (Multiply \$3500 by total exemptions): **7000**
Line 43 (Taxable Income): **0**
Line 44 (Tax): **0**
Line 46 (Add lines 44 and 45): **0**
Line 55 (Add lines 47 through 54): **0**
Line 56 (Line 46 minus line 55): **0**
Line 59 (Additional tax on IRA): **125**
THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 59.
Line 61 (Total Tax): **125**
Line 62 (Federal Income Tax Withheld): **656**
Line 71 (Total Payments): **656**
Line 72 (Amount you overpaid): **531**
Line 73a (Amount you want refunded to you): **531**

Taxpayers Occupation: **CARPENTER**
Spouse's Occupation: **BANK TELLER**
Third Party Designee: **YES**
Third Party Name: **FRED THOMPSON**
Third Party Phone Number: **(301) 666-1999**
Third Party PIN: **00666**

FORM W-2 #1:

- a. Employee's social security number: **400-00-6210**
- b. Employer's identification number: **47-1723319**
- c. Employer's name, address, and Zip Code:
TIMELY BUILDERS
12 BUILDER DR
TABLE ROCK NE 68447
- e. Employee's name (first, m.i., last): **TEST T HAMMER**
- f. Employee's address and Zip code: **74 BUILDER DR**
TABLE ROCK NE 68447

Box 1 (Wages, tips, etc.): **15182.00**
Box 2 (Federal Income tax withheld): **531.00**
Box 3 (Social Security wages): **15182.00**
Box 4 (Social Security tax withheld): **941.28**
Box 5 (Medicare wages and tips): **15182.00**
Box 6 (Medicare tax withheld): **220.14**
Box 15 (State and State ID Number): **NE 6252256**
Box 16 (State Wages): **15182.00**
Box 17 (State Income tax withheld): **106.00**

FORM W-2 #2:

- a. Employee's social security number: **400-00-6219**

b. Employer's identification number: **47-1578947**

c. Employer's name, address, and Zip Code:

TABLE ROCK BANK

1200 CENTRAL AVE

TABLE ROCK NE 68447

e. Employee's name (first, m.i., last): **MARY B HAMMER**

f. Employee's address and Zip code: **74 BUILDER DR**

TABLE ROCK NE 68447

Box 1 (Wages, tips, etc.): **4718.00**

Box 2 (Federal Income tax withheld): **0**

Box 3 (Social Security wages): **4718.00**

Box 4 (Social Security tax withheld): **292.52**

Box 5 (Medicare wages and tips): **4718.00**

Box 6 (Medicare tax withheld): **68.41**

Box 15 (State and State ID Number): **NE 3882352**

Box 16 (State Wages): **4718.00**

Box 17 (State Income Tax): **0**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS**

301 S 15th ST

LINCOLN, NE 68508

PAYER'S FEDERAL ID: **47-7754541**

RECIPIENT'S SSN: **400-00-6210**

RECIPIENT'S NAME: **TEST T HAMMER**

74 BUILDER DR

TABLE ROCK, NE 68447

Line 1(Gross distribution): **1250.00**

Line 2a(Taxable amount): **1250.00**

Line 4 (Federal income tax withheld): **125.00**

Line 7 (Distribution code): **1**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST T & MARY B HAMMER**

Home address: **74 BUILDER DR**

City, Town or Post Office: **TABLE ROCK NE 68447**

Your social security number: **400-00-6210**

Spouse's social security number: **400-00-6219**

High School District Code: **6774070**

Deceased Taxpayers **X**

Top Line **TEST T 10/15/08**

Bottom Line **MARY B 10/15/08**

Line 1 (Federal filing status)(2): **MARRIED, FILING JOINTLY**

Line 2 You 65 or older (1) **X** You Blind (2) **X** Spouse 65 or older (3) **X**

Line 3 (Type of Return): (1) **RESIDENT**

Line 4 (Federal exemptions): **2**
Line 5 (Federal adjusted gross income): **21900**
Line 6 (Nebraska standard deduction): **14050**
Line 10 (Greater amount from line 6 or 9): **14050**
Line 11 (Nebraska income before adjustments): **7850**
Line 12 (Adjustments increasing federal AGI): **4950**
Line 14 (Nebraska taxable income): **12800**
Line 15 (Nebraska income tax): **408**
Line 16 (Nebraska minimum or other tax): **37**
Line 17 (Total Nebraska tax before exemptions): **445**
Line 18 (Amount from Line 17): **445**
Line 19 (Personal exemption credit): **226**
Line 27 (Total nonrefundable credits): **226**

Line 28 (Subtract line 27 from line 18): **125**
If entering federal tax, check box: **X**
Line 29 (Nebr. income tax withheld): **106**
Line 35 (Total of lines 29 through 34): **106**
Line 37 (Total tax): **125**
Line 38 (TOTAL AMOUNT DUE): **19**

FORM 1040N, Nebraska Schedule I:

Name from Form 1040: **TEST T & MARY B HAMMER**

Your social security number: **400-00-6210**

Part A - Adjustments Increasing Federal AGI

Line 45a (Total interest income . . . exempt from federal tax:
List types and total amount): **CALIFORNIA BONDS 4950**
Line 45 (Enter the result of line 45a minus line 45b): **4950**
Line 50 (Total adjustments increasing income): **4950**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): **125**
Line 4 (Subtotal): **125**
Line 5 (Total): **37**

FEDERAL TAX LIABILITY WORKSHEET

Enter federal tax before credits:

Line 1c (Form 1040, line 44): **0**
Line 1c (Form 1040, line 59): **125**
Line 1c (Total tax - Form 1040): **125**
Line 1 (Federal tax, total of 1a, 1b, 1c): **125**
Line 2 (Nebraska Form 1040N, line 18 minus line 27): **219**

Income Tax Return for Single and
Joint Filers With No Dependents (99) 2008

OMB No. 1545-0074

Label
(See page 8.)Use the
IRS label.Otherwise,
please print
or type.Presidential
Election
Campaign
(page 9)L
A
B
E
L

H
E
R
E

Your first name and initial

TEST N

Last name

ERTIA

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 9.

98 N MOTION DR

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.

SCOTTSBLUFF NE 69361

Your social security number

400 00 6201

Spouse's social security number

▲ You must enter
your SSN(s) above. ▲Checking a box below will not
change your tax or refund.Check here if you, or your spouse if a joint return, want \$3 to go to this fund . . . ☐ You ☐ Spouse

Income

Attach
Form(s) W-2
here.Enclose, but
do not
attach, any
payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	4,900.00
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	900.00
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 10).	3	
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	5,800.00
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$8,950 if single ; \$17,900 if married filing jointly . See back for explanation.	5	5,200.00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	600.00

Payments
and tax

7	Federal income tax withheld from box 2 of your Form(s) W-2.	7	221.00
8a	Earned income credit (EIC) (see page XX).	8a	0.00
b	Nontaxable combat pay election. 8b		
9	Recovery rebate credit (see worksheet on page XX)	9	
10	Add lines 7, 8a, and 9. These are your total payments .	10	221.00
11	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 18–26 of the booklet. Then, enter the tax from the table on this line.	11	60.00

Refund

Have it directly
deposited! See
page 15 and fill
in 12b, 12c,
and 12d or
Form 8888.

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	12a	161.00
b	Routing number 104000016	c	Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings
d	Account number 123581321		

Amount
you owe

13	If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe . For details on how to pay, see page 16.	13	
----	---	----	--

Third party
designeeDo you want to allow another person to discuss this return with the IRS (see page 16)? ☐ Yes. Complete the following. ☒ No

Designee's name _____ Phone no. _____ () _____ Personal identification number (PIN) _____

Sign
hereJoint return?
See page 6.Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation COOK	Daytime phone number (308) 632-1205
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid
preparer's
use only


Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()

Standard Deduction Worksheet —Line 40

Keep for Your Records



Use this worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a dependent; (b) you or your spouse were born before January 2, 1944, or were blind; or (c) you paid real estate taxes.

1. Enter the amount shown below for your filing status.		
• Single or married filing separately—\$5,450	}	
• Married filing jointly or Qualifying widow(er)—\$10,900		
• Head of household—\$8,000		
2. Can you be claimed as a dependent?		
<input type="checkbox"/> No. Enter the amount from line 1 on line 4. Skip line 3.		
<input checked="" type="checkbox"/> Yes. Go to line 3.		
3. Is your earned income * more than \$600?		
<input checked="" type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total	}	3. 5,200.00
<input type="checkbox"/> No. Enter \$900		
4. Enter the smaller of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5		4. 5,200.00
5. If born before January 2, 1944, or blind, multiply the number on Form 1040, line 39a, by \$1,050 (\$1,350 if single or head of household)		5.
6. Add lines 4 and 5		6. 5,200.00
7. Did you pay real estate taxes in 2008?		
<input checked="" type="checkbox"/> No.  Enter the amount from line 6 on Form 1040, line 40.		
<input type="checkbox"/> Yes. Enter the state and local real estate taxes you paid that would be deductible on Schedule A, line 6, if you were itemizing your deductions. See the instructions for Schedule A, line 6. Do not include foreign real estate taxes.		7.
8. Enter \$500 (\$1,000 if married filing jointly)		8. 500.00
9. Enter the smaller of line 7 or line 8		9. 0.00
10. Add line 6 and line 9. Enter the total here and on Form 1040, line 40		10. 5,200.00

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Form **W-2** Wage and Tax Statement **2008** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department



Nebraska Resident Income Tax Return for
Single and Joint Filers with No Dependents
for the taxable year January 1, 2008 through December 31, 2008

FORM 1040NS
2008

• Read instructions on
reverse side
before completing

PLEASE DO NOT WRITE IN THIS SPACE

First Name(s) and Initial(s) **TEST N** Last Name **ERTIA**
Current Home Address (Number and Street or Rural Route and Box Number)
98 N MOTION DR
City, Town, or Post Office **SCOTTSBLUFF** State **NE** Zip Code **69361**

Please print
numbers
carefully as
shown:

0 1 2 3 4 5 6 7 8 9

DO NOT TYPE YOUR NUMBERS OR
LETTERS. DO NOT USE DOLLAR SIGNS.

Your Social Security Number **400006201**
Spouse's Social Security Number

High School District Code:
(must be entered using high school
codes beginning on page 25)

7 9 7 9 0 3 2

(2) ☐ Active Military (1) ☐ Deceased Taxpayer(s) Name: Date of Death: / /
Name: Date of Death: / /

1 Filing Status (1) ☒ Single (2) ☐ Married filing jointly 2 Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☒ You (2) ☐ Spouse

3 Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ 3 5,800 00
4 If you did not check a box on line 2, enter 5,450 if single and 10,900 if you are married. If you checked a box on line 2 enter amount from line E of the federal worksheet on the back of the 1040EZ 4 5,200 00
5 Number of personal exemptions. If you did not check a box on line 2 above, singles enter "1" and married filers enter "2". If you checked a box(es) on line 2: **singles** enter "0"; **married filers** enter "0" if both "You" and the "Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked. 5 0
6 Tax table income (line 3 minus line 4) 6 600 00
7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 29-34 of the Nebraska Individual Income Tax Booklet). Enter tax on this line. 7 15 00
8 Nebraska personal exemption credit (line 5 multiplied by 113.00; if line 5 is -0-, enter -0-) 8 0 00
9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-) 9 15 00
10 Nebraska income tax withheld (attach state copy of Form[s] W-2) 10 74 00
11 Nebraska earned income credit. Federal credit 98 \$.00 x .10 (10%). Attach federal return, Form 1040EZ - see instructions 11 0 00
12 Add lines 10 and 11 12 74 00
13 If line 9 is greater than line 12, subtract line 12 from line 9. This is the **AMOUNT YOU OWE**. Pay in full with return. If over \$500, you must complete Form 2210N. See instructions. 13 00
14 If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you **OVERPAID** 14 59 00
15 Wildlife Conservation Fund donation of \$1.00 or more 15 3 00
16 Nebraska Campaign Finance contribution of \$1.00 or more 16 1 00
17 Amount of line 14 to be **REFUNDED** (line 14 minus total of lines 15 and 16). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund. 17 55 00

Expecting a Refund? Have it sent directly to your bank account! See instructions

18a Routing Number 1 0 4 0 0 0 0 5 8 18b Type of Account 1 1 = Checking 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip) Direct Deposit
18c Account Number 3 4 5 5 8 9 1 4 4 (Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign
here

Your Signature Date Signature of Preparer if Other Than Taxpayer Date
Spouse's Signature (if filing jointly, both must sign) Daytime Phone Address Daytime Phone

E-mail Address

Mail refund returns (or returns without payment) to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912
Mail returns with payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934

Label (See page 15.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign

Filing status Check only one box.

Exemptions

If more than six dependents, see page 18.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment.

Adjusted gross income

OMB No. 1545-0074

Your first name and initial

Last name

TEST E

O'GRAHAM

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 15.

17 CRACKER ST

Apt. no.

5

City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.

ARAPAHOE

NE

68922

Your social security number

400 00 6202

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 15)

You Spouse

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See page 16.)

If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (see page 17)

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) If qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b

1

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 19)

Dependents on 6c not entered above

Add numbers on lines above

1

d Total number of exemptions claimed.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

7

38,500.00

8a Taxable interest. Attach Schedule 1 if required.

8a

1,450.00

b Tax-exempt interest. Do not include on line 8a.

8b

2,400.00

9a Ordinary dividends. Attach Schedule 1 if required.

9a

b Qualified dividends (see page 22).

9b

10 Capital gain distributions (see page 22).

10

11a IRA distributions.

11a

11b Taxable amount (see page 22).

11b

12a Pensions and annuities.

12a

12b Taxable amount (see page 23).

12b

13 Unemployment compensation and Alaska Permanent Fund dividends.

13

14a Social security benefits.

14a

14b Taxable amount (see page 25).

14b

15 Add lines 7 through 14b (far right column). This is your total income.

15

39,950.00

16 Educator expenses (see page 25).

16

17 IRA deduction (see page 27).

17

2,000.00

18 Student loan interest deduction (see page 29).

18

19 Tuition and fees deduction. Attach Form 8917.

19

20 Add lines 16 through 19. These are your total adjustments.

20

2,000.00

21 Subtract line 20 from line 15. This is your adjusted gross income.

21

37,950.00

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a, 23b, or 23c or who can be claimed as a dependent, see page 30.

• All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	37,950.00
23a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
c	Check if standard deduction includes real estate taxes (see page 30) ▶ 23c <input type="checkbox"/>		
24	Enter your standard deduction (see left margin).	24	5,450.00
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	32,500.00
26	If line 22 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 32. Otherwise, multiply 3,500 by the total number of exemptions claimed on line 6d.	26	3,500.00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	29,000.00
28	Tax , including any alternative minimum tax (see page 30).	28	3,949.00
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 38). Attach Form 8901 if required.	33	
34	Add lines 29 through 33. These are your total credits .	34	0.00
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	3,949.00
36	Advance earned income credit payments from Form(s) W-2, box 9.	36	
37	Add lines 35 and 36. This is your total tax .	37	3,949.00
38	Federal income tax withheld from Forms W-2 and 1099.	38	4,290.00
39	2008 estimated tax payments and amount applied from 2007 return.	39	
40a	Earned income credit (EIC).	40a	
b	Nontaxable combat pay election. 40b		
41	Additional child tax credit. Attach Form 8812.	41	
42	Recovery rebate credit (see worksheet on page 52).	42	
43	Add lines 38, 39, 40a, 41, and 42. These are your total payments .	43	4,290.00
44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid .	44	341.00
45a	Amount of line 44 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 45a		341.00
b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
46	Amount of line 44 you want applied to your 2009 estimated tax .	46	
47	Amount you owe . Subtract line 43 from line 37. For details on how to pay, see page 53.	47	
48	Estimated tax penalty (see page 53).	48	

Refund

Direct deposit? See page 52 and fill in 45b, 45c, and 45d or Form 8888.

Amount you owe**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see page 54)? ☐ Yes. Complete the following. ☒ No

Designee's name ▶

Phone no. ▶ ()

Personal identification number (PIN) ▶

Sign here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

GROCCER

(308)272-2537

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

Paid preparer's use only

Preparer's signature ▶

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶

EIN :
Phone no. ()



22222		a Employee's social security number 400-00-6202		OMB No. 1545-0008	
b Employer identification number (EIN) 22-2244661			1 Wages, tips, other compensation 25,007.00		2 Federal income tax withheld 2,746.00
c Employer's name, address, and ZIP code SAFEWAY CORPORATION 417 MARKET ST SAN FRANCISCO CA 94117			3 Social security wages 25,007.00		4 Social security tax withheld 1,550.45
			5 Medicare wages and tips 25,007.00		6 Medicare tax withheld 362.61
			7 Social security tips		8 Allocated tips
d Control number			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST E O'GRAHAM 17 CRACKER ST APT 5 ARAPAHOE NE 68922			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State NE	Employer's state ID number 7543917	16 State wages, tips, etc. 25,007.00	17 State income tax 786.00	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** **Wage and Tax Statement**
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-6202		OMB No. 1545-0008			
b Employer identification number (EIN) 66-4444337			1 Wages, tips, other compensation 13,493.00		2 Federal income tax withheld 1,544.00		
c Employer's name, address, and ZIP code KEEBLER MFG 602 ELF DR ST PAUL MN 55114			3 Social security wages 13,493.00		4 Social security tax withheld 836.57		
			5 Medicare wages and tips 13,493.00		6 Medicare tax withheld 195.65		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. TEST E O'GRAHAM 17 CRACKER ST APT 5 ARAPAHOE NE 68922			11 Nonqualified plans		12a		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State MN	Employer's state ID number 22446688	16 State wages, tips, etc. 13,493.00	17 State income tax 549.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s)

Last Name

TEST E

O'GRAHAM

Current Home Address (Number and Street or Rural Route and Box Number)

17 CRACKER ST APT 5

City, Town, or Post Office

State

Zip Code

ARAPAHOE

NE

68922

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6202

High School District Code

(must be entered using high school codes beginning on page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death): _____ / ____ / ____

FOLD-HERE

1 Federal Filing Status

(1) ☒ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.: _____

(4) ☐ Head of Household

(2) ☐ Married, filing jointly and Full Name _____

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☐ Resident

(2) ☒ Partial-year resident from 1-1, 2008 to 8-31, 2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

FOLD-HERE

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 1

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)

5 37,950 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er]; \$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 5,450 00

7 Total itemized deductions (Federal Schedule A, line 29—see instructions)

7 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A—see instructions.)

8 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)

10 5,450 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 32,500 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska Schedule I)

12 400 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska Schedule I)

13 3,000 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 29,900 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 818 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 00


17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38

17 818 00

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	818	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption)	19	0	00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC)	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27	0	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	28	818	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	786	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children ▶ 97 <input type="text"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%) (attach federal return, pages 1 and 2 — see instructions)	34		00
35	Add lines 29 through 34	35	786	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box ▶ 96 <input type="checkbox"/>	36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	818	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.	38	32	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39		00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40		00
41	Wildlife Conservation Fund DONATION of \$1.00 or more 	41		00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42		00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43		00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number **44b** Type of Account 1 = Checking 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

E-Mail Address

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

Name as Shown on Form 1040N

TEST E O'GRAHAM

Social Security Number

400 | 00 | 6202

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: <u>NE SCHOOL & MN GOVT OBLIG</u> 45 a \$ <u>2,250.00</u>			
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: <u>NE SCHOOL BOND</u> 45 b \$ <u>2,000.00</u>			
Enter the result of line 45a minus line 45b	45	<u>250</u>	<u>00</u>
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46		<u>00</u>
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47		<u>00</u>
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	<u>150</u>	<u>00</u>
49 Other adjustments increasing income (see page 19 instructions)	49		<u>00</u>
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	<u>400</u>	<u>00</u>

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51		<u>00</u>
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: <u>EE BONDS</u> 52 a \$ <u>3,000.00</u>			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations:			
Total dividend: \$ _____ x _____ % = 52 b \$ _____			
Enter total of lines 52a and 52b	52	<u>3,000</u>	<u>00</u>
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53		<u>00</u>
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54		<u>00</u>
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55		<u>00</u>
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56		<u>00</u>
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57		<u>00</u>
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58		<u>00</u>
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:	59		<u>00</u>
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	<u>3,000</u>	<u>00</u>

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

61 Nebraska income tax (line 17, Form 1040N)	61		<u>00</u>
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62		<u>00</u>
63 Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total + - = _____ x Line 61 _____	63		<u>00</u>
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64		<u>00</u>
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....	65		<u>00</u>

Name as Shown on Form 1040N

TEST E O'GRAHAM

Social Security Number

400 00 6202

NEBRASKA SCHEDULE III —

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

66 Income derived from Nebraska sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-. List type(s) and amount: <u>WAGES 25,007 INTEREST 975</u>	25,982	00
67 Adjustments as applied to Nebraska income, if any. See instructions on page 23. List type(s) and amount: <u>NE SHARE IRA DEDUCTION 1,300</u>	1,300	00
68 Nebraska adjusted gross income (line 66 minus line 67)	24,682	00
69 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Line 5 + Line 12 - Line 13 = <u>Total</u> 37,950 + 400 - 3,000 =</p> </div> <div style="text-align: right;"> <p>Line 68 <u>24,682</u></p> <p><u>35,350</u></p> </div> </div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="display: flex; justify-content: space-around; width: 100px;"> 6982 </div> </div>	
70 Tax Table income (line 14, Form 1040N)	29,900	00
71 Tax from Nebraska Tax Table on line 70 income: \$ <u>1,285.27</u> , plus any additional tax from Additional Tax Rate Schedule: \$ <u>0</u> , minus credits: list type(s) _____ and amount(s) \$ <u>0</u> . See instructions on page 24. Enter net result	1,285	00
72 Enter personal exemption credit of \$113 for each federal exemption entered on line 4	113	00
73 Difference (line 71 minus line 72). If less than -0-, enter -0- and apply any unused personal exemption credit against any minimum taxes on line 75.....	1,172	00
74 Multiply line 73 by the ratio you computed on line 69. Enter result here and on line 15, Form 1040N	818	00
75 Minimum or other tax, see line 16 instructions and complete worksheet on page 14. Worksheet total, \$ _____ minus any unused personal exemption credit from line 7 _____, equals \$ _____. Multiply this amount by line 69 rat _____ . Enter result here and on line 16, Form 1040N		00
76 Earned Income Credit. (Partial-Year Residents Only) — Number of qualifying children _____. Enter federal earned income credit from federal tax return: \$ _____ x .10 (10%). Enter result here. (See line 34 instructions).....		00
77 Multiply line 76 by the ratio you computed on line 69 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N		00

Label

(See instructions on page 12.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning

, 2008, ending

, 20

OMB No. 1545-0074

Your first name and initial

TEST M

Last name

FAST

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 12.

123 SPEEDY WAY

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

RUSHVILLE

NE

69360

Your social security number

400 00 6203

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12)

You Spouse

Filing Status

Check only one box.

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here.

PHYLLIS N FAST

5 Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) if qualifying child for child tax credit (see page 15)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 19)

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount (see page 24)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income

23 Educator expenses (see page 27)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 26)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction (see page 27)

33 Student loan interest deduction (see page 30)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits**Standard Deduction for—**

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	13,008.00
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8,000.00
41	Subtract line 40 from line 38	41	5,008.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3,500.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	1,508.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	151.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45	46	151.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	0.00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	151.00

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	1,978.00
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	200.00
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	2,329.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	200.00
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	2,917.00
b	Nontaxable combat pay election 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	3,117.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	788.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	788.00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 61)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name **George Brett** Phone no. **(888) 123-2255** Personal identification number (PIN) **3 8 8 0 0**

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation TEACHER	Daytime phone number (308) 327-8370
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	



☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code RAPID CITY FINANCIAL INV 714 W 3RD ST RAPID CITY SD 57701		1 Gross distribution \$ 2,000.00		OMB No. 1545-0119 2008 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		2a Taxable amount \$ 2,000.00							
				2b Taxable amount not determined <input type="checkbox"/>				Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 65-9687321		RECIPIENT'S identification number 400-00-6203		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 200.00			
RECIPIENT'S name TEST M FAST Street address (including apt. no.) 123 SPEEDY WAY City, state, and ZIP code RUSHVILLE NE 69360		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
		7 Distribution code(s) 1		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$					
		1st year of desig. Roth contrib.		10 State tax withheld \$ 20.00		11 State/Payer's state no. 1239876		12 State distribution \$ NE	
Account number (see instructions)				13 Local tax withheld \$		14 Name of locality		15 Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s)

Last Name

TEST M

FAST

Current Home Address (Number and Street or Rural Route and Box Number)

123 SPEEDY WAY

City, Town, or Post Office

State

Zip Code

RUSHVILLE

NE

69360

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6203

High School District Code

8 1 8 1 0 1 0

(must be entered using high
school codes beginning on
page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death):

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.:

(4) ☒ Head of Household

(2) ☐ Married, filing jointly and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent:** (1) ☐ You (2) ☐ Spouse

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☐ Resident

(2) ☒ Partial-year resident from

7-1

,2008 to

12-31

, 2008 (**attach** Schedule III)

(3) ☐ Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 1

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 13,008 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er];
\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 8,000 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A –
see instructions.)

8 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).

10 8,000 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 5,008 00

12 Adjustments increasing federal AGI (line 50, from **attached** Nebraska
Schedule I)

12 00

13 Adjustments decreasing federal AGI (line 60, from **attached** Nebraska
Schedule I)

13 708 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.

14 4,300 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 0 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 35 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 38

17 35 00

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	35	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption)	19		00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit (attach statement —see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC)	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27		00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	28	35	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	20	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32	665	00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children 97 <input type="checkbox"/> Federal credit 98 \$ <u> .00</u> x .10 (10%). (attach federal return, pages 1 and 2—see instructions)	34	185	00
35	Add lines 29 through 34	35	870	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	35	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.	38		00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39	835	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40	35	00
41	Wildlife Conservation Fund DONATION of \$1.00 or more	41		00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42		00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43	800	00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number **1 0 4 0 0 0 0 5 8**

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44b Type of Account **1**

1 = Checking 2 = Savings

44c Account Number **6 1 5 1 9 2 3 1 0 8 1 9 2 5 6 0 1**

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign
here

Keep a copy of
this return for
your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

E-Mail Address

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

Name as Shown on Form 1040N

TEST M FAST

Social Security Number

400 | 00 | 6203

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49 Other adjustments increasing income (see page 19 instructions)	49	00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 52 a \$ _____ b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 52 b \$ _____ Enter total of lines 52a and 52b	52	00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53	00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54	00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55	00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	413 00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	295 00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58	00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount: _____	59	00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	708 00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

61 Nebraska income tax (line 17, Form 1040N)	61	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62	00
63 Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total + - = _____ x Line 61 _____	63	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	00
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N	65	00

- ## NEBRASKA SCHEDULE III — Computation of Nebraska Tax

Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if you do not file Federal Form 2441 or Form 1040A, Schedule 2
- File only if your federal adjusted gross income is \$29,000 or less
- Complete reverse side if receiving dependent benefits care
- Attach to Form 1040N

FORM 2441N

2008

Name as Shown on Form 1040N

TEST M FAST

Your Social Security Number

400 | 00 | 6203

BEFORE YOU BEGIN: You need to understand the following terms. See **Federal Form 2441 Definitions** on page 1 of those instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

PART I — Persons or Organizations Who Provide the Care

• You *must* complete this part. (If you need more space, use the bottom of page 2.)

1	(A) Care Provider's Name	(B) Address (Number, Street, Apt. No., City, State, and Zip Code)	(C) Identifying Number (SSN or EIN)	(D) Amount paid (See Instructions)
	LITTLE TYKES	1617 N 4TH ST RUSHVILLE NE 69360	47-1316183	800.00
	ANN'S DAYCARE	5831 SUNRISE RD RUSHVILLE NE 69360	47-6017032	700.00
	ABC DAYCARE	900 Z ST RUSHVILLE NE 69360	47-6251030	600.00

Did you receive
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 57.

PART II — Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, attach a schedule.

(A) Qualifying Person's Name		(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2008 for the person(s) listed in Column (A)
First	Last		
PHYLLIS	FAST	400 00 6231	3,000.00

3 Add the amounts in Column (C) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 30

3 3,000.00

4 Enter your **earned income**. See Federal Form 2441 instructions

4 13,997.00

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instructions); **all others**, enter the amount from line 4

5 13,997.00

6 Enter the **smallest** of line 3, 4, or 5

6 3,000.00

7 Enter the amount from Form 1040N line 5 or Form 1040NS line 3

(If line 7 is over \$29,000, do not file this form)

7 13,008.00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Federal decimal amount is
\$0	15,000	.35
15,000	17,000	.34
17,000	19,000	.33
19,000	21,000	.32
21,000	23,000	.31
23,000	25,000	.30
25,000	27,000	.29
27,000	29,000	.28

8 x .35

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the Federal Form 2441 instructions. Enter here and on line 1 of the Refundable Child/Dependent Care Worksheet (page 16 of Form 1040N instructions)

9 1,050.00

Name as Shown on Form 1040N

Social Security Number

PART III — Dependent Care Benefits

10	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	10		
11	Enter the amount forfeited or carried forward to 2009, if any (see the Federal Form 2441 instructions)	11		
12	Subtract line 11 from line 10	12		
13	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s)	13		
14	Enter the smaller of line 12 or 13	14		
15	Enter your earned income. See Federal Form 2441 instructions	15		
16	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instr. for line 5). • If married filing separately, see the Federal Form 2441 instructions for the amount to enter. • All others, enter the amount from line 15	16		
17	Enter the smallest of line 14, 15, or 16	17		
18	Enter the amount from line 10 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	18		
19	Subtract line 18 from line 12	19		
20	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 16)	20		
21	Deductible benefits. Enter the smallest of line 17, 18, or 20.	21		
22	Enter the smaller of line 17 or 20	22		
23	Enter the amount from line 21	23		
24	Excluded benefits. Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Taxable benefits. Subtract line 24 from line 19. If zero or less, enter -0-	25		

To claim the child and dependent care credit, complete lines 26-30 below.

26	Enter \$3,000 (\$6,000 if two or more qualifying persons)	26		
27	Add lines 21 and 24	27		
28	Subtract line 27 from line 26. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the Federal Form 2441 instructions for line 9	28		
29	Complete line 2 on the front of this form. Do not include in Column (C) any benefits shown on line 27 above. Then, add the amounts in Column (C) and enter the total here.	29		
30	Enter the smaller of line 28 or 29. Also, enter this amount on line 3 on the front of this form and complete lines 4-9.	30		

PROVIDER	ADDRESS	FEIN	AMOUNT
XYZ LEARNING	111 A ST RUSHVILLE NE 69360	47-1104621	500.00
KID WORLD	1500 17 AVE RUSHVILLE NE 69360	47-1003315	400.00

LINE 29

You **MUST** attach all Forms W-2, W-2G, 1099-R, and 1099-MISC.

Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms.**

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2008 W-2s to the 2008 Form 1040N for the fiscal year beginning in 2008. If you receive your 2009 W-2 before filing your 2008 Form 1040N, save it to attach to the 2009 Form 1040N.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. The tax year ending date on the Form 14N must be the same as the tax year of the individual's return being filed.

LINE 30

Estimated Tax Payments. Report your 2008 estimated payments and any tax year 2007 carryover on this line.

If you are married, filing jointly, the name and social security number of the spouse whose number was used to make the 2008 estimated payments should be listed first in the name and social security number area on the Form 1040N.

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The Form 1040N-ES is not required to be sent in when you use e-pay. See page 4 for details about paying your estimated tax electronically.

LINE 31

Form 3800N Refundable Credit. Enter any refundable credit calculated on Form 3800N. Attach Form 3800N.

LINE 32

Nebraska Child/Dependent Care Refundable Credit. (Adjusted Gross Income \$29,000 or Less and Full-Year or Partial-Year Resident). If you filed a married, filing jointly federal return but a married, filing separately Nebraska return, do not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska Form 2441N to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
\$0 or less	– 22,000	100%	\$25,000	– 26,000	60%
22,000	– 23,000	90%	26,000	– 27,000	50%
23,000	– 24,000	80%	27,000	– 28,000	40%
24,000	– 25,000	70%	28,000	– 29,000	30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

- Enter line 9 amount (prior to the federal credit limitation) from:
2008 Schedule 2 (Federal Form 1040A), or
Federal Form 2441 (Form 1040), or from
Nebraska Form 2441N 1. \$ 1,050.00
- Enter federal AGI (line 5, Form 1040N)..... 2. 13,008.00
- Enter percentage from chart if AGI is \$29,000 or less..... 3. 100 %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 32; refer to line 24 instructions instead)
- Multiply line 1 by line 3 percentage
(residents, enter result on line 32)
(partial-year residents, complete lines 5 and 6 below) .. 4. 1,050.00
- Enter line 69 ratio from Schedule III 5. .6338
- Multiply line 4 by line 5, enter result on line 32 6. 665.00

LINE 33

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at (402) 471-6890 or (800) 753-9396.



LINE 53

Railroad Retirement Board Pension Payments. Enter any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R.

LINE 54

Special Capital Gains/Extraordinary Dividends Deduction. This deduction is available only to Nebraska residents. Enter the amount of the special capital gain or extraordinary dividend. Please refer to the Special Capital Gains Election Computation, Form 4797N, for additional information. The Form 4797N and a copy of Federal Schedule D must be attached to your Form 1040N to document your election.

LINE 55

Nebraska College Savings Plan. Enter the amount contributed to the account owner's Nebraska College Savings Plan account not to exceed the maximum contribution amount of \$5,000 or \$2,500 if married filing separately. The Nebraska College Savings Plan is a 529 Plan administered by the Nebraska State Treasurer who has contracted with Union Bank of Lincoln. You cannot deduct contributions made to other states' plans on line 55. Only the account owner may claim this deduction.

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on line 55. You must enclose a copy of the letter of receipt from the State Treasurer's office acknowledging the gift received.

LINE 56

Bonus Depreciation Subtraction. Use the worksheet below to compute the amount to report on line 56 of Nebraska Schedule I. For tax years 2000 through 2005 a portion of the bonus depreciation allowed on the federal income tax return was required to be added back to the Nebraska income tax return. This add-back can be deducted at the rate of 20 percent per year. For more information see our Web site.

LINE 56 WORKSHEET			
PREVIOUS BONUS DEPRECIATION ADD-BACK			
Tax Year	Column A	Column B	
2000	\$		
2001	\$		
2002	\$		
2003		\$	
2004		\$ 1,100.00	
2005		\$ 965.00	
Col. A and B Totals ...	\$	\$ 2,065.00	
Multiply by 20%		x .20	x .20
Col. A and B Results ..	\$	\$ 413.00	
Amount to report on line 56. Add Columns A and B Results		\$ 413.00	

LINE 57

Enhanced Section 179 Subtraction. Use the worksheet below to compute the amount to report on line 57 of Nebraska Schedule I. Tax year 2008 is the third year you can deduct 20 percent of the total amount previously added back in tax years 2003, 2004, and/or 2005. Shareholders and partners must attach Schedule K-1 or equivalent.

LINE 56 WORKSHEET	
Tax Year	Enhanced Section 179 Add-Back
2003	\$
2004	\$ 875.00
2005	\$ 600.00
Total	\$ 1,475.00
Multiply by (20%)	x .20
Amount to report on line 57	\$ 295.00

- LINE 12** **Adjustments Increasing Federal AGI.** Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions on page 18 for additional information.
- LINE 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. **Note:** If line 12 is -0-, and your only adjustment decreasing is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.
- LINE 14** **Tax Table Income.** If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.
- LINE 15** **Nebraska Income Tax.** Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. If Federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35.
Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.
- LINE 16** **Nebraska Minimum or Other Tax.** If you were required to pay:
1. Federal **alternative minimum tax or**;
 2. Federal tax on **lump-sum distributions of qualified retirement plans**; and/or
 3. Federal tax on **early distributions of qualified retirement plans**, use the worksheet below to calculate the amount to enter on line 16.
- Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1. Alternative minimum tax, from **Federal Form 6251** recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from **Federal Form 4972**) _____
3. Tax on early distributions (enter lesser of federal tax amount from **Part I, Federal Form 5329** or line 59 of **Federal Form 1040**) 200.00
4. **SUBTOTAL** (Add lines 1 through 3)..... 200.00
x .296
5. **TOTAL** (line 4 multiplied by 29.6%)\$ 59.00

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 or (Form 1040 if Form 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-08-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an “AMT Credit.” Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.

- LINE 17** Enter the total of lines 15 and 16.
- LINE 18** Enter the amount from line 17.
- LINE 19** **Nebraska Personal Exemption Credit.** Residents claim a \$113 credit for each federal exemption reported on line 4, Form 1040N.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is: \$113 x 3 = \$339. They enter \$339 on line 19 and include it in the line 27 total.

Label
(See page 15.)

Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign

Your first name and initial TEST U		Last name GRASS		OMB No. 1545-0074	
If a joint return, spouse's first name and initial MAY B		Last name GRASS		Your social security number 400 00 6204	
Home address (number and street). If you have a P.O. box, see page 15. 74131 FESCUE DR				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 15. MEADOW GROVE NE 68752				Spouse's social security number 400 00 6241	
<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse				You must enter your SSN(s) above.	
Checking a box below will not change your tax or refund.					

Filing status
Check only one box.

☐ **1** Single
☒ **2** Married filing jointly (even if only one had income)
☐ **3** Married filing separately. Enter spouse's SSN above and full name here. **4** Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. **5** Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than six dependents, see page 18.

6a ☒ **Yourself.** If someone can claim you as a dependent, do not check box 6a.

b ☒ **Spouse**

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 18)
GRAY	GRASS	400 00 6242	Son	<input checked="" type="checkbox"/>
BLUE	GRASS	400 00 6243	Daughter	<input checked="" type="checkbox"/>
GREEN	GRASS	400 00 6244	Son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed. **5**

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	30,180.00
8a Taxable interest. Attach Schedule 1 if required.	8a	1,470.00
b Tax-exempt interest. Do not include on line 8a.	8b	
9a Ordinary dividends. Attach Schedule 1 if required.	9a	
b Qualified dividends (see page 22).	9b	
10 Capital gain distributions (see page 22).	10	
11a IRA distributions.	11a	
11b Taxable amount (see page 22).	11b	1,500.00
12a Pensions and annuities.	12a	
12b Taxable amount (see page 23).	12b	
13 Unemployment compensation and Alaska Permanent Fund dividends.	13	2,500.00
14a Social security benefits.	14a	
14b Taxable amount (see page 25).	14b	
15 Add lines 7 through 14b (far right column). This is your total income .	15	35,650.00

Adjusted gross income

16 Educator expenses (see page 25).	16	
17 IRA deduction (see page 27).	17	1,000.00
18 Student loan interest deduction (see page 29).	18	
19 Tuition and fees deduction. Attach Form 8917.	19	
20 Add lines 16 through 19. These are your total adjustments .	20	1,000.00
21 Subtract line 20 from line 15. This is your adjusted gross income .	21	34,650.00

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a, 23b, or 23c or who can be claimed as a dependent, see page 30.

• All others:
Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 52 and fill in 45b, 45c, and 45d or Form 8888.

Amount you owe**Third party designee****Sign here**

Joint return? See page 15. Keep a copy for your records.

Paid preparer's use only

22	Enter the amount from line 21 (adjusted gross income).	22	34,650.00
23a	Check if: <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1944, <input checked="" type="checkbox"/> Blind Total boxes checked ▶	23a	1
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶	23b	<input type="checkbox"/>
c	Check if standard deduction includes real estate taxes (see page 30) ▶	23c	<input checked="" type="checkbox"/>
24	Enter your standard deduction (see left margin).	24	12,950.00
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	21,700.00
26	If line 22 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 32. Otherwise, multiply 3,500 by the total number of exemptions claimed on line 6d.	26	17,500.00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	4,200.00
28	Tax , including any alternative minimum tax (see page 30).	28	420.00
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	420.00
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 38). Attach Form 8901 if required.	33	
34	Add lines 29 through 33. These are your total credits .	34	420.00
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	0.00
36	Advance earned income credit payments from Form(s) W-2, box 9.	36	
37	Add lines 35 and 36. This is your total tax .	37	0.00
38	Federal income tax withheld from Forms W-2 and 1099.	38	545.00
39	2008 estimated tax payments and amount applied from 2007 return.	39	
40a	Earned income credit (EIC) .	40a	1,468.00
b	Nontaxable combat pay election.	40b	
41	Additional child tax credit. Attach Form 8812.	41	3,000.00
42	Recovery rebate credit (see worksheet on page 52).	42	
43	Add lines 38, 39, 40a, 41, and 42. These are your total payments .	43	5,013.00
44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid .	44	5,013.00
45a	Amount of line 44 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	45a	5,013.00
b	Routing number 1 0 4 0 0 0 0 5 8 ▶ c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d	Account number 1 4 1 7 1 9 4 6 4 9		
46	Amount of line 44 you want applied to your 2009 estimated tax .	46	
47	Amount you owe . Subtract line 43 from line 37. For details on how to pay, see page 53.	47	
48	Estimated tax penalty (see page 53).	48	
Do you want to allow another person to discuss this return with the IRS (see page 54)? <input checked="" type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No			
Designee's name ▶	GEORGE BRETT	Phone no. ▶	(888) 123-2255
Personal identification number (PIN) ▶	3 8 8 0 0		
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Your signature	Date	Your occupation	Daytime phone number
		TRAINER	()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		DIETICIAN	
Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN		
	Phone no. ()		



22222		a Employee's social security number 400-00-6204		OMB No. 1545-0008	
b Employer identification number (EIN) 02-5689124			1 Wages, tips, other compensation 21,640.00		2 Federal income tax withheld 408.00
c Employer's name, address, and ZIP code SNODGRASS FEED AND SEED 1 PLANTATION BLVD NORWAY KS 67654			3 Social security wages 21,640.00		4 Social security tax withheld 1,341.68
			5 Medicare wages and tips 21,640.00		6 Medicare tax withheld 313.78
			7 Social security tips		8 Allocated tips
d Control number			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST U GRASS 74131 FESCUE DR MEADOW GROVE NE 68752			11 Nonqualified plans		12a e a c c c
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b e a c c c
			14 Other		12c e a c c c
					12d e a c c c
f Employee's address and ZIP code					
15 State KS	Employer's state ID number 42 17575	16 State wages, tips, etc. 21,640.00	17 State income tax 433.00	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** **Wage and Tax Statement**
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-6241		OMB No. 1545-0008							
b Employer identification number (EIN) 47-1938091			1 Wages, tips, other compensation 8,540.00		2 Federal income tax withheld 137.00						
c Employer's name, address, and ZIP code LAST JOB INC 97 WHEATLEY AV TILDEN NE 68781			3 Social security wages 8,540.00		4 Social security tax withheld 529.48						
			5 Medicare wages and tips 8,540.00		6 Medicare tax withheld 132.83						
			7 Social security tips		8 Allocated tips						
d Control number			9 Advance EIC payment		10 Dependent care benefits						
e Employee's first name and initial Last name Suff. MAY B GRASS 74131 FESCUE DR MEADOW GROVE NE 68752			11 Nonqualified plans		12a acc e						
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b acc e						
			14 Other		12c acc e						
					12d acc e						
f Employee's address and ZIP code											
15 State Employer's state ID number NE 4064109		16 State wages, tips, etc. 8,540.00		17 State income tax 171.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Child and Dependent Care Expenses

OMB No. 1545-0074

2008

Attachment
Sequence No. **21**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

TEST U & MAY B GRASS

Your social security number

400 00 6204

Part I Persons or Organizations Who Provided the Care—You must complete this part.

(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	ANN GRASSMEYER	1313 MOCKINGBIRD DR TILDEN NE 68781	47-1326395	3,600.00

Did you receive
dependent care benefits?

No —▶ Complete only Part II below.

Yes —▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 60, or Form 1040NR, line 56.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		
GREEN	GRASS	400 00 6244	3,600.00

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35

3 3,000.00

4 Enter your **earned income**. See instructions

4 21,640.00

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

5 8,540.00

6 Enter the **smallest** of line 3, 4, or 5

6 3,000.00

7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36

7 34,650.00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8 × .25

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions

9 750.00

10 Enter the amount from Form 1040, line 44, or Form 1040NR, line 41

10 420.00

11 Enter the amount from Form 6251, line 31

11 0.00

12 Subtract line 11 from line 10. If zero or less, **stop**. You cannot take the credit

12 420.00

13 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44

13 420.00

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11862M

Form **2441** (2008)

Additional Child Tax CreditDepartment of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

1040
1040A
1040NR

8812

OMB No. 1545-0074

2008Attachment
Sequence No. **47**

Name(s) shown on return

TEST U & MAY B GRASS

Your social security number

400 00 6204**Part I All Filers**

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 40 of the Form 1040 instructions, page 37 of the Form 1040A instructions, or page 19 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	3,000.00
2	Enter the amount from Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46	2	0.00
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	3,000.00
4a	Enter your total earned income (see instructions on back)	4a	30,180.00
b	Nontaxable combat pay (see instructions on back)	4b	
5	Is the amount on line 4a more than \$12,050? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$12,050 from the amount on line 4a. Enter the result	5	21,680.00
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	3,252.00

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 61. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 60.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	
----	--	----	--

Enter this amount on
Form 1040, line 66,
Form 1040A, line 41, or
Form 1040NR, line 61.

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s)

Last Name

TEST U & MAY B GRASS

Current Home Address (Number and Street or Rural Route and Box Number)

74131 FESCUE DR

City, Town, or Post Office

State

Zip Code

MEADOW GROVE

NE

68752

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400

00

6204

400

00

6241

High School District Code

5

9

5

9

0

0

1

(must be entered using high
school codes beginning on
page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death):

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separately – Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing jointly and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (1) ☐ You (2) ☐ Spouse**

SPOUSE was:

(3) ☐ 65 or older

(4) ☒ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - ,2008 to - ,2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 5

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 34,650 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er];
\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 11,950 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A –
see instructions.)

8 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)

10 11,950 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 22,700 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska
Schedule I)

12 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska
Schedule I)

13 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 22,700 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 762 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 38

17 762 00

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	762	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption)	19	565	00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	348	00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24	105	00
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC)	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27	1,018	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	28	0	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	171	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children 97 <u>2</u> Federal credit 98 \$ <u>1,468</u> .00 x .10 (10%) (attach federal return, pages 1 and 2 — see instructions)	34	147	00
35	Add lines 29 through 34	35	318	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	0	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions	38		00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39	318	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40		00
41	Wildlife Conservation Fund DONATION of \$1.00 or more	41		00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42	4	00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43	314	00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 18)

44a	Routing Number	1 0 4 0 0 0 0 5 8	44b	Type of Account	2	1 = Checking	2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)							
44c	Account Number	1 4 1 7 1 9 4 6 4 9					
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)							



sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

E-Mail Address

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

Name as Shown on Form 1040N

TEST U & MAY B GRASS

Social Security Number

400 | 00 | 6204

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49 Other adjustments increasing income (see page 19 instructions)	49	00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 52 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x % = 52 b \$ _____ Enter total of lines 52a and 52b	52	00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53	00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54	00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55	00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58	00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:	59	00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: **KANSAS**

61 Nebraska income tax (line 17, Form 1040N)	61	762	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62	20,640	00
63 Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total 34,650 + 0 - 0 = 34,650 x Line 61 762	63	454	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	348	00
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....	65	348	00

Label

(See instructions on page 12.)
Use the IRS label.
Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning

, 2008, ending

, 20

OMB No. 1545-0074

Your first name and initial

TEST E

Last name

RATT

If a joint return, spouse's first name and initial

WHARF B

Last name

RATT

Home address (number and street). If you have a P.O. box, see page 12.

452 MOUSETRAP CT

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

HYANNIS

NE

69350

Your social security number

400:00:6205

Spouse's social security number

400:00:6251

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Presidential

Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12)

☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 15)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

Add numbers on lines above ▶ 0

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 19)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 21)

16a Pensions and annuities

16a

b Taxable amount (see page 22)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 24)

21 Other income. List type and amount (see page 24)

JURY DUTY

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

7 10,600.00

8a 300.00

9a

9b

10 646.00

11

12

13

14

15b

16b

17

18

19

20b

21 1,500.00

22 13,046.00

Adjusted Gross Income

23 Educator expenses (see page 27)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 26)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction (see page 27)

33 Student loan interest deduction (see page 30)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37

13,046.00

Tax and Credits**Standard Deduction for—**

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	13,046.00
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind . <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind . Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,900.00
41	Subtract line 40 from line 38	41	2,146.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	0.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	2,146.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	215.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45	46	215.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	0.00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	215.00

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	215.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	810.00
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	810.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	595.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	595.00
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 61)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name **George Brett** Phone no. **402-227-2255** Personal identification number (PIN) **38800**

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		INVENTOR	()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		SALES PERSON	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()



•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL
HERE

First Name(s) and Initial(s)

Last Name

TEST E & WHARF B

RATT

Current Home Address (Number and Street or Rural Route and Box Number)

452 MOUSETRAP CT

City, Town, or Post Office

State

Zip Code

HYANNIS

NE

69350

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6205 400 00 6251

High School District Code

3 8 3 8 0 1 1

(must be entered using high
school codes beginning on
page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death):

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing jointly and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (1) ☒ You (2) ☒ Spouse**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - ,2008 to - , 2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 0

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 13,046 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er];
\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 10,900 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A –
see instructions.)

8 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)

10 10,900 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 2,146 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska
Schedule I)

12 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska
Schedule I)

13 2,200 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 0 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 0 00


16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 0 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 38

17 0 00

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	0	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption)	19		00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC)	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27		00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	28	0	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	265	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children 97 <input type="checkbox"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%) (attach federal return, pages 1 and 2 — see instructions)	34		00
35	Add lines 29 through 34	35	265	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37		00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.	38		00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39	265	00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40		00
41	Wildlife Conservation Fund DONATION of \$1.00 or more 	41	5	00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42		00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43	260	00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number **44b** Type of Account ☐ 1 = Checking 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

E-Mail Address

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N
Schedules
I, II, and III

2008

Name as Shown on Form 1040N

TEST E & WHARF B RATT

Social Security Number

400 | 00 | 6205

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a	Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b	Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: _____ 45 b \$ _____		
	Enter the result of line 45a minus line 45b	45	00
46	Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47	Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48	Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49	Other adjustments increasing income (see page 19 instructions)	49	00
50	Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51	State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	646	00
52 a	Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: EE 52 a \$ 300			
b	List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x % = 52 b \$ _____ Enter total of lines 52a and 52b	52	300	00
53	Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53		00
54	Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54		00
55	Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55	1,254	00
56	Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56		00
57	Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57		00
58	Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58		00
59	Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount: _____	59		00
60	Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	2,200	00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: _____

61	Nebraska income tax (line 17, Form 1040N)	61		00
62	Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62		00
63	Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total + - = x Line 61	63		00
64	Tax due and paid to another state (do not enter amount withheld for the other state)	64		00
65	Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N	65		00

Label
(See instructions on page 12.)
Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

- 1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

6a ☒ **Yourself.** If someone can claim you as a dependent, do not check box 6a

6b ☒ **Spouse**

6c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)
CHARLES	PATIENCE	400 00 6262	SON	<input checked="" type="checkbox"/>
BETTY	PATIENCE	400 00 6263	DAUGHTER	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

6d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V**.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	209,000.00
8a	Taxable interest. Attach Schedule B if required	8a	7,217.00
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 19)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	(1,217.00)
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 21)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24) GAMBLING WINNINGS	21	35,000.00
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	250,000.00

Adjusted Gross Income

23	Educator expenses (see page 27)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 26)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶		
32	IRA deduction (see page 27)	32	
33	Student loan interest deduction (see page 30)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	250,000.00

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	250,000.00
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked 39a 0		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b <input type="checkbox"/>		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	42,595.00
41	Subtract line 40 from line 38	41	207,405.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	13,533.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	193,872.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	43,028.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	4,146.00
46	Add lines 44 and 45	46	47,174.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input checked="" type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 54 1,200.00	54	1,200.00
55	Add lines 47 through 54. These are your total credits	55	1,200.00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	45,974.00

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	45,974.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	40,163.00
63	2008 estimated tax payments and amount applied from 2007 return	63	6,000.00
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b	64b	
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	46,163.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	189.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	189.00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

Amount You Owe

74	Amount of line 72 you want applied to your 2009 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	0.00
76	Estimated tax penalty (see page 61)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		UNDERWRITER	(402) 663-8463
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
FILING AS SURVIVING SPOUSE		CFO	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040.** ► **See Instructions for Schedules A&B (Form 1040).**

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

TEST R & IONA M PATIENCE

Your social security number
400 00 6206

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see page A-1)	1	32,000.00	
	2 Enter amount from Form 1040, line 38 2 250,000.00	2	250,000.00	
	3 Multiply line 2 by 7.5% (.075)	3	18,750.00	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		13,250.00
Taxes You Paid (See page A-2.)	5 State and local income taxes	5	10,830.00	
	6 Real estate taxes (see page A-5)	6	3,198.00	
	7 Personal property taxes	7	1,000.00	
	8 Other taxes. List type and amount	8		
	9 Add lines 5 through 8	9		15,028.00
Interest You Paid (See page A-5.) Note. Personal interest is not deductible.	10 Home mortgage interest and points reported to you on Form 1098	10	7,717.00	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address	11		
	12 Points not reported to you on Form 1098. See page A-6 for special rules	12		
	13 Qualified mortgage insurance premiums (See page A-7)	13		
	14 Investment interest. Attach Form 4952 if required. (See page A-7.)	14		
	15 Add lines 10 through 14	15		7,717.00
	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16	7,500.00	
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17		
	18 Carryover from prior year	18		
	19 Add lines 16 through 18	19		7,500.00
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.)	20		
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.)	21		
	22 Tax preparation fees	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38 25	25		
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		
Other Miscellaneous Deductions	28 Other—from list on page A-10. List type and amount	28		
Total Itemized Deductions	29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.	29		42,595.00
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

22222		a Employee's social security number 400-00-6206		OMB No. 1545-0008				
b Employer identification number (EIN) 47-2442825			1 Wages, tips, other compensation 169,000.00		2 Federal income tax withheld 32,431.00			
c Employer's name, address, and ZIP code NIEDLE'S FINANCING 147 HAYSTACK AVE PENDER, NE 68047			3 Social security wages 169,000.00		4 Social security tax withheld 6,324.00			
			5 Medicare wages and tips 169,000.00		6 Medicare tax withheld 2,450.50			
			7 Social security tips		8 Allocated tips			
d Control number			9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial TEST R 1614 RUSH ST PENDER, NE 68047 f Employee's address and ZIP code			Last name PATIENCE		Suff.			
			11 Nonqualified plans		12a C C C C e			
			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
			14 Other		12b C C C C e			
					12c C C C C e			
					12d C C C C e			
15 State NE			Employer's state ID number 169289		16 State wages, tips, etc. 169,000.00			
					17 State income tax 10,830.00			
					18 Local wages, tips, etc.			
					19 Local income tax			
					20 Locality name			

22222		a Employee's social security number 400-00-6261		OMB No. 1545-0008	
b Employer identification number (EIN) 47-0343729			1 Wages, tips, other compensation 40,000.00		2 Federal income tax withheld 7,732.00
c Employer's name, address, and ZIP code PENDER TRACTOR AND IMPLEMENTS 1400 S 1ST ST PENDER, NE 68047			3 Social security wages 40,000.00		4 Social security tax withheld 2,480.00
			5 Medicare wages and tips 40,000.00		6 Medicare tax withheld 580.00
			7 Social security tips		8 Allocated tips
d Control number			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name Suff. IONA M PATIENCE 1614 RUSH ST PENDER, NE 68047			11 Nonqualified plans		12a Code
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b Code
			14 Other		12c Code
					12d Code
f Employee's address and ZIP code					
15 State NE	Employer's state ID number 7563696	16 State wages, tips, etc. 40,000.00	17 State income tax 0.00	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

TEST R & IONA M PATIENCE

Your social security number
400 00 6206

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	207,405.00
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	6,250.00
3	Taxes from Schedule A (Form 1040), line 9	3	15,028.00
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	0.00
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	0.00
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-8 of the instructions for Schedule A (Form 1040)	6	(901.00)
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$165,000, see page 7 of the instructions.)	28	227,783.00

Part II Alternative Minimum Tax

29	Exemption. (If you were under age 24 at the end of 2008, see page 7 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$112,500 . . . \$33,750 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 45,000 Married filing separately . . . 75,000 . . . 22,500 If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.	29	46,804.00
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	180,979.00
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	47,174.00
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	47,174.00
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 50). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	43,028.00
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	4,146.00

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE	First Name(s) and Initial(s)		Last Name	
	TEST R & IONA M PATIENCE			
	Current Home Address (Number and Street or Rural Route and Box Number)			
	1614 RUSH ST			
City, Town, or Post Office		State	Zip Code	
PENDER		NE	68047	

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6206 400 00 6261

High School District Code

8 7 8 7 0 0 1

(must be entered using high school codes beginning on page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☒ Deceased Taxpayer(s)
(first name & date of death):

TEST R PATIENCE

10 / 15 / 2008

FOLD • HERE

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing jointly

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2008 to - , 2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

FOLD • HERE

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 4

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)

5 250,000 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er]; \$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 10,900 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 42,595 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)

8 10,830 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 31,765 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)

10 31,765 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 218,235 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska Schedule I)

12 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska Schedule I)

13 40,000 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 178,235 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 11,014 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 0 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38

17 11,014 00

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

COMPLETE REVERSE SIDE



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 18-34

FORM 1040N
Schedules
I, II, and III

2008

Name as Shown on Form 1040N

TEST R & IONA M PATIENCE

Social Security Number

400 | 00 | 6206

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49 Other adjustments increasing income (see page 19 instructions)	49	00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 52 a \$ _____ b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 52 b \$ _____ Enter total of lines 52a and 52b	52	00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53	00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54	00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55	00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58	00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount: NATIVE AMERICAN INCOME	59	40,000 00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	40,000 00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: _____

61 Nebraska income tax (line 17, Form 1040N)	61	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62	00
63 Calculated tax credit (see instructions on page 22) Line 5 + Line 12 - Line 13 = Total _____ + _____ - _____ = _____ x Line 61 _____	63	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	00
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N	65	00

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Form

6251

► See separate instructions.

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

2008

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

TEST R & IONA M PATIENCE

Your social security number

400 00 6206

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	178,235.00
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	6,250.00
3	Taxes from Schedule A (Form 1040), line 9	3	4,198.00
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	0.00
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	0.00
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-8 of the instructions for Schedule A (Form 1040)	6	(901.00)
7	Tax refund from Form 1040, line 10 or line 21	7	(0.00)
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$165,000, see page 7 of the instructions.)	28	187,783.00

Part II Alternative Minimum Tax

29	Exemption. (If you were under age 24 at the end of 2008, see page 7 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$112,500 . . . \$33,750 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 45,000 Married filing separately . . . 75,000 . . . 22,500 If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.	29	56,804.00
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	130,979.00
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	34,054.00
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	34,054.00
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 50). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	38,650.00
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.00

Form

8801

Department of the Treasury
Internal Revenue Service (99)

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**

► See separate instructions.

► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2008

Attachment
Sequence No. **74**

Name(s) shown on return

TEST R & IONA M PATIENCE

Identifying number

400 00 6206

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions).	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$207,500 and you were married filing separately for 2007, see instructions.	4		
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<p>• If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</p> <p>• If for 2007 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. Form 1040NR filers, see instructions.</p> <p>• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions.</p>	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2009

16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56	16		0.00
17	Enter the amount from line 15 above	17		0.00
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		0.00
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19		750.00
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions)	20		0.00
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		750.00
22	Enter your 2008 regular income tax liability minus allowable credits (see instructions)	22		38,650.00
23	Enter the amount from your 2008 Form 6251, line 33, or 2008 Form 1041, Schedule I, line 54	23		34,054.00
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		4,596.00
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2008 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		750.00
26	<p>• Estates and trusts: Leave lines 26 and 27 blank and go to line 28.</p> <p>• Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26)?</p> <p><input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28.</p> <p><input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter</p>	26		
27	Is line 26 more than line 25?			
	<p><input type="checkbox"/> No. Leave line 27 blank and go to line 28.</p> <p><input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2008 Form 1040, line 68, or Form 1040NR, line 68</p>	27		
28	Credit carryforward to 2009. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28		



NEBRASKA INCENTIVES CREDIT COMPUTATION for Tax Years after 2005

• Attach this form to the original or amended return.

beginning

JAN 1 , 2008

and ending

DEC 31

, 2008

FORM

3800N

Name as Shown on Return

TEST R & IONA M PATIENCE

Social Security No. or Nebraska I.D. No.

400-00-6206

Type of Return

(1) ☐ 1040N (4) ☐ 1120-SN

(2) ☐ 1120N (5) ☐ 1041N

(3) ☐ 1065N (6) ☐ 1120NF

Location Address(es) Where Expansion Occurred

1614 RUSH ST PENDER NE 68047

County Where Expansion Occurred

THURSTON

1	Total Employment Expansion and Investment Incentive Act (LB 270) distributed credit received (line 25 below)	1	
2	Total LB 270 credits carried forward (List years credits earned: _____)	2	
3	Amount of Nebraska sales and use tax refunds for LB 270 claimed to date	3	
4	Total available LB 270 credit amounts (total of lines 1, and 2; minus line 3)	4	\$ 0,00
5	Nebraska income tax liability	5	11,014,00
6	Total nonrefundable credits (other than Form 3800N)	6	\$ 674,00
7	Nebraska income tax liability after other nonrefundable credits (line 5 minus line 6)	7	10,340,00
8	50 percent of line 7 (multiply line 7 by 0.50)	8	5,170,00
9	LB 270 credit used to reduce income tax liability (do not exceed the lesser of line 4 or line 8)	9	
10	Amount of LB 270 credits distributed to partners, shareholders, and beneficiaries on line 24 below	10	
11	Unused LB 270 credits no longer available (see instructions)	11	
12	Total LB 270 credit to be carried forward (line 4 minus lines 9, 10, and 11)	12	\$ 0,00
13	Form 775N credit (from Form 775N and line 30, on reverse side)	13	
14	Enterprise zone credits	14	
15	Total Renewable Energy Tax Credit (attach worksheet)	15	300,00
16	Total Nebraska Advantage Act credit. Attach a worksheet and qualification letter	16	
17	Total Nebraska Advantage Rural Development Act (LB 608) distributed credit received	17	
18	Total Research and Development distributed credit received	18	
19	TOTAL Form 3800N nonrefundable credit (total of lines 9 and 13 through 18). Enter here and on Form 1040N, 1120N, or 1041N as appropriate. NOTE - Total of lines 9 and 13 through 18 cannot exceed line 7	19	300,00
20	Total LB 608 credit. Attach a worksheet and qualification letter	20	
21	Total Nebraska Advantage Microenterprise Credit. Attach approved application with Part 3 completed	21	482,00
22	Total Research and Development Credit (attach Research and Development Credit Worksheet)	22	
23	TOTAL Form 3800N refundable credit (Total of lines 20, 21, and 22). Enter here and on Form 1040N, 1120N, or 1041N as appropriate.	23	\$ 482,00

Employment Expansion and Investment Incentive Act (LB 270) Credit Distribution Only

Distribution of Credits by Partnerships, S Corporations, Limited Liability Companies, and Certain Fiduciaries Only

24 Distribution of Employment Expansion and Investment Incentive Act credit among partners, shareholders, members, and beneficiaries. Enter in the space provided the partner's, shareholder's, member's, or beneficiary's name, social security number or federal identification number, share of income or ownership, and appropriate share of the credit.

Name of Partners, Shareholders, Members or Beneficiaries	Social Security No. or Federal I.D. No.	Share of Income or Ownership	Year Credit Earned	Share of Credit
				\$
TOTAL of credits distributed (enter here and include on line 10)		100%		\$

Employment Expansion and Investment Incentive Act (LB 270) Credits Received

Distributed Credits Received by Partners, S Corporation Shareholders, Limited Liability Company Members, and Certain Fiduciary Beneficiaries Only

25 If any of the credit is from a partnership, S corporation, limited liability company, exempt cooperative, or fiduciary that distributes its income currently, enter in the space provided the name, address, Nebraska identification number, the year the credit was earned, and your share of the credit of each partnership, S corporation, limited liability company, or fiduciary.

Name	Address	Nebraska I.D. Number	Year Credit Earned	Share of Credit
				\$
TOTAL of credits received (enter here and include on line 1)				

Label

(See instructions on page 12.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign

L
A
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R
E

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20

OMB No. 1545-0074

Your first name and initial

TEST E

Last name

DRIVER

If a joint return, spouse's first name and initial

Last name

Your social security number

400 00 6207

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 12.

828 KINGSTON RD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

TORONTO, ON CANADA M4E 1S2

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12)

☐ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☒ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b: 1
- No. of children on 6c who:
- lived with you
 - did not live with you due to divorce or separation (see page 16)
- Dependents on 6c not entered above
- Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	43,000.00
8a	Taxable interest. Attach Schedule B if required	8a	3,000.00
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 19)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	400.00
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 21)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 22)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 24)	20b	
21	Other income. List type and amount (see page 24)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	46,400.00

Adjusted Gross Income

23	Educator expenses (see page 27)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 26)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶	31b	
32	IRA deduction (see page 27)	32	
33	Student loan interest deduction (see page 30)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	0.00
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	46,400.00

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	46,400.00
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked 1 if: <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b <input type="checkbox"/>		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8,826.00
41	Subtract line 40 from line 38	41	37,574.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3,500.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	34,074.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	4,862.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45	46	4,862.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	0.00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	4,862.00

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	4,862.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	5,402.00
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	5,402.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	540.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	540.00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 61)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name _____ Phone no. _____ () _____ Personal identification number (PIN) _____

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation DRIVER	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040.** ► **See Instructions for Schedules A&B (Form 1040).**

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

TEST E DRIVER

Your social security number
400 00 6207

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see page A-1)	1		
	2 Enter amount from Form 1040, line 38 2	2		
	3 Multiply line 2 by 7.5% (.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid (See page A-2.)	5 State and local income taxes	5	976.00	
	6 Real estate taxes (see page A-5)	6	1,000.00	
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ► VEHICLE	8	500.00	
	9 Add lines 5 through 8	9		2,476.00
Interest You Paid (See page A-5.)	10 Home mortgage interest and points reported to you on Form 1098	10	4,600.00	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ►	11		
	Note. Personal interest is not deductible.			
	12 Points not reported to you on Form 1098. See page A-6 for special rules	12		
	13 Qualified mortgage insurance premiums (See page A-7)	13		
	14 Investment interest. Attach Form 4952 if required. (See page A-7.)	14		
	15 Add lines 10 through 14	15		4,600.00
	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16	1,250.00	
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	500.00	
	18 Carryover from prior year	18		
19 Add lines 16 through 18	19		1,750.00	
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.)	20		
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ►	21		
	22 Tax preparation fees.	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38 25	25		
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		
Other Miscellaneous Deductions	28 Other—from list on page A-10. List type and amount ►	28		
Total Itemized Deductions	29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.	29		8,826.00
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

22222		a Employee's social security number 400-00-6207		OMB No. 1545-0008			
b Employer identification number (EIN) 02-7292764				1 Wages, tips, other compensation 43,000.00		2 Federal income tax withheld 5,402.00	
c Employer's name, address, and ZIP code SUNSET MOTORSPEDWAY 4000 N 98TH ST LINCOLN, NE 68527				3 Social security wages 43,000.00		4 Social security tax withheld 2,666.00	
				5 Medicare wages and tips 43,000.00		6 Medicare tax withheld 623.50	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. TEST E DRIVER 828 KINGSTON RD TORONTO, ON CANADA M4E 1S2				11 Nonqualified plans		12a C O D E	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C O D E	
				14 Other		12c C O D E	
						12d C O D E	
f Employee's address and ZIP code							
15 State Employer's state ID number NE 2163438		16 State wages, tips, etc. 43,000.00		17 State income tax 976.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

First Name(s) and Initial(s) TEST E	Last Name DRIVER
Current Home Address (Number and Street or Rural Route and Box Number) 828 KINGSTON RD	
City, Town, or Post Office TORONTO ON CANADA	State ON
Zip Code M4E 1S2	

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6207

High School District Code

5 5 5 5 0 0 1

(must be entered using high school codes beginning on page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death):

1 Federal Filing Status

(1) ☒ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☐ Married, filing jointly and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☒ 65 or older

(2) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - ,2008 to - ,2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 1

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)

5 46,400 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er]; \$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 6,800 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 8,826 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)

8 976 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 7,850 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).

10 7,850 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 38,550 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska Schedule I)

12 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska Schedule I)

13 400 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☒ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.

14 38,150 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 1,850 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38

17 1,850 00

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	1,850	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption)	19	113	00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC)	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27	113	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	28	1,737	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	976	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children ▶ 97 <input type="checkbox"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%) (attach federal return, pages 1 and 2 — see instructions)	34		00
35	Add lines 29 through 34	35	976	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box ▶ 96 <input checked="" type="checkbox"/>	36	26	00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	1,763	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.	38	787*	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39		00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40		00
41	Wildlife Conservation Fund DONATION of \$1.00 or more	41		00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42		00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43		00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number 44b Type of Account 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

E-Mail Address

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

*This is a direct debit return requiring the information indicated in the narrative.

Individual Underpayment of Estimated Tax

• Attach to Form 1040N
• Read instructions on reverse side

FORM 2210N
2008

Name and Address as Shown on Form 1040N TEST E DRIVER 828 KINGSTON RD TORONTO ON CANADA M4E 1S2		Taxable Year 2008	Social Security Number 400 00 6207	
1	Total Nebraska income tax after nonrefundable credits (line 28, Form 1040N)	1	1,737.00	
2	Refundable child/dependent care credit, Beginning Farmer credit, earned income credit, and refundable Form 3800N credit.....	2	0.00	
3	Subtract line 2 from line 1.....	3	1,737.00	
4	Multiply line 3 by 90% (.90)	4	1,563.00	
5	Amount of tax withheld for 2008, if any. Do not include any estimated payments on this line	5	976.00	
6	Subtract line 5 from line 3. If less than \$500, stop here; do not complete this form. You do not owe penalty	6	761.00	
7	Enter your 2007 income tax. (see instructions) If federal AGI is more than \$150,000 (\$75,000 married-separate), enter 110% of 2007 tax.....	7	1,560.00	
8	Required annual payment. Enter smaller of line 4 or line 7.	8	1,560.00	

If line 5 is equal to or more than line 8, do not complete this form. You do not owe penalty.

• Calculate each column separately					
	9	APRIL 15, 2008	JUNE 15, 2008	SEPT. 15, 2008	JAN. 15, 2009
10	Enter 25% of line 8 in each column.....	390.00	390.00	390.00	390.00
11	Amount paid on estimate plus tax withheld for each period (see instructions)	244.00	244.00	244.00	244.00
12	Overpayment of previous installments from line 18 of the previous column.....				
13	Add lines 11 and 12.....		244.00	244.00	244.00
14	Add amounts on lines 16 and 17 of the previous column and enter result		146.00	292.00	438.00
15	Subtract line 14 from line 13. If zero or less, enter -0- (for April 15 column only, enter the amount from line 11)	244.00	98.00	0.00	0.00
16	Remaining underpayment from previous period. If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-.....		0.00	48.00	194.00
17	UNDERPAYMENT. If line 10 is greater than or equal to line 15, subtract line 15 from line 10, and go to the next column; otherwise, go to line 18.....	146.00	292.00	390.00	390.00
18	OVERPAYMENT. If line 15 is greater than line 10, subtract line 10 from line 15, and go to line 12 of the next column.....				

FIGURE THE PENALTY

19	Amount of underpayment (line 16 plus line 17)	19	146.00	292.00	438.00	584.00
20	Date of payment or next due date (from line 9), whichever is earlier	20	6/15/2008	9/15/2008	1/15/2009	4/15/2009
21	Number of days from due date of installment to the date shown on line 20.....	21	61	92	122	90
22 a	Penalty (8% per year on the amount on line 19 for the number of days in 2008 on line 21)	22a	1.95	5.89	10.27	
22 b	Penalty (5% per year on the amount on line 19 for the number of days in 2009 on line 21)	22b			.90	7.20
23	Total amounts on line 22. Enter this amount on line 36 of Form 1040N.	23	26.21			

FARMERS AND RANCHERS — UNDERPAYMENT OF ESTIMATED TAX

24	Enter line 3. If tax paid and return filed by March 1, you do not owe penalty	24	
25	Enter 66 2/3% of line 24.....	25	
26	Amount of tax withheld for 2008, if any	26	
27	Subtract line 26 from line 24. If less than \$500, do not complete the rest of this form. You do not owe penalty	27	
28	Enter your 2007 income tax (see line 7 instructions).....	28	
29	Enter the smaller of line 25 or line 28.....	29	
30	Amounts withheld and amounts paid or credited by January 15.....	30	
31	Underpayment of estimated tax (line 29 minus line 30). If less than zero, you do not owe penalty.....	31	
32	Number of days from January 15 to date of payment, or April 15, whichever is earlier	32	
33	Penalty: (5% per year on the amount on line 31 for the number of days on line 32). Enter this amount on line 36 of Form 1040N.	33	

Label

(See instructions on page 12.)

Use the IRS label. Otherwise, please print or type.

Presidential

Election Campaign

LABEL HERE

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20

OMB No. 1545-0074

Your first name and initial

TEST T

Last name

RETIRE

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 12.

3110 S 48TH ST

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

LINCOLN NE 68506

Your social security number

400 00 6208

Spouse's social security number

400 00 6280

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☒ Married filing separately. Enter spouse's SSN above and full name here. ▶ MAY B RETIRE4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 15)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

Add numbers on lines above ▶ 1

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 19)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 21)

16a Pensions and annuities

16a

b Taxable amount (see page 22)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 24)

21 Other income. List type and amount (see page 24)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

7 25,000.00

8a 1,750.00

9a

10

11

12

13

14

15b 6,500.00

16b

17

18

19

20b

21

22 33,250.00

Adjusted Gross Income

23 Educator expenses (see page 27)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 26)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction (see page 27)

33 Student loan interest deduction (see page 30)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37 33,250.00

Tax and Credits**Standard Deduction for—**

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	33,250.00
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input checked="" type="checkbox"/> Blind . Total boxes checked 39a 1 if: <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind .	39b	
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b	39c	
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,500.00
41	Subtract line 40 from line 38	41	26,750.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3,500.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	23,250.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,086.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,086.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	3,086.00

Other Taxes**NO**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	650.00
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	3,736.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	3,875.00
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b	64b	
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	3,875.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	139.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	139.00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 61)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes**. Complete the following. ☒ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation CONSULTANT	Daytime phone number (402) 555-1967
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	(<input type="text"/>)



22222		a Employee's social security number 400-00-6208		OMB No. 1545-0008	
b Employer identification number (EIN) 47-5145146			1 Wages, tips, other compensation 9,413.00		2 Federal income tax withheld 962.00
c Employer's name, address, and ZIP code ABC CONSULTING 2002 DOUGLAS ST OMAHA, NE 68102			3 Social security wages 9,413.00		4 Social security tax withheld 583.61
			5 Medicare wages and tips 9,413.00		6 Medicare tax withheld 136.49
			7 Social security tips		8 Allocated tips
d Control number			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST T RETIRE 3110 S 48TH ST LINCOLN, NE 68506			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State Employer's state ID number NE 553107	16 State wages, tips, etc. 9,413.00	17 State income tax 329.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-6208		OMB No. 1545-0008							
b Employer identification number (EIN) 47-5145146				1 Wages, tips, other compensation 7,923.00		2 Federal income tax withheld 1,516.00					
c Employer's name, address, and ZIP code ABC CONSULTING 2002 DOUGLAS ST OMAHA, NE 68102				3 Social security wages 7,923.00		4 Social security tax withheld 491.23					
				5 Medicare wages and tips 7,923.00		6 Medicare tax withheld 114.88					
				7 Social security tips		8 Allocated tips					
d Control number				9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. TEST T RETIRE 3110 S 48TH ST LINCOLN, NE 68506				11 Nonqualified plans		12a C O D E S					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C O D E S					
				14 Other		12c C O D E S					
						12d C O D E S					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
IA 58512		4,181.00		133.00							
KS 27171348		3,742.00		378.00							

22222		a Employee's social security number 400-00-6208		OMB No. 1545-0008				
b Employer identification number (EIN) 37-7343490			1 Wages, tips, other compensation 7,664.00		2 Federal income tax withheld 747.00			
c Employer's name, address, and ZIP code THE RAILROAD GAMEWORKS 8444 STEAM ENGINE DR KANSAS CITY KS 66111			3 Social security wages 7,664.00		4 Social security tax withheld 495.17			
			5 Medicare wages and tips 7,664.00		6 Medicare tax withheld 111.13			
			7 Social security tips		8 Allocated tips			
d Control number			9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial TEST T 3110 S 48TH ST LINCOLN NE 68506 f Employee's address and ZIP code			Last name RETIRE		Suff.			
			11 Nonqualified plans		12a			
			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
			14 Other		12b			
					12c			
					12d			
15 State KS			Employer's state ID number 27 271764		16 State wages, tips, etc. 7,664.00			
					17 State income tax 462.00			
					18 Local wages, tips, etc.			
					19 Local income tax			
					20 Locality name			

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code SECURITY FUNDS 301 S 15 ST LINCOLN NE 68508		1 Gross distribution \$ 6,500.00		OMB No. 1545-0119 2008 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department	
		2a Taxable amount \$ 6,500.00					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S federal identification number 47-7296768	RECIPIENT'S identification number 400-00-6208	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 650.00			
RECIPIENT'S name TEST T RETIRE Street address (including apt. no.) 3110 S 48TH ST City, state, and ZIP code LINCOLN NE 68506		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) <div style="text-align: center; font-size: 2em;">1</div>	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$	%		
		9a Your percentage of total distribution %		9b Total employee contributions \$			
		1st year of desig. Roth contrib.		10 State tax withheld \$ ----- \$		11 State/Payer's state no. ----- \$	
Account number (see instructions)		13 Local tax withheld \$ ----- \$		14 Name of locality -----		15 Local distribution \$ ----- \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s) TEST T	Last Name RETIRE
Current Home Address (Number and Street or Rural Route and Box Number) 3110 S 48TH ST	
City, Town, or Post Office LINCOLN	State NE
Zip Code 68506	

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

400 00 6208

Spouse's Social Security No.

High School District Code

5 5 5 5 0 0 1

(must be entered using high
school codes beginning on
page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death):

1 Federal Filing Status

(1) ☐ Single

(3) ☒ Married, filing separately—Spouse's S. S. No.: **400-00-6280**

(4) ☐ Head of Household

(2) ☐ Married, filing jointly

and Full Name **MAY B RETIRE**

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☒ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (1) ☐ You (2) ☐ Spouse**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - ,2008 to - ,2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 1

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 33,250 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow(er);
\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 6,500 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A –
see instructions.)

8 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)

10 6,500 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 26,750 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska
Schedule I)

12 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska
Schedule I)

13 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 26,750 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 1,074 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 192 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 38

17 1,266 00

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	1,266	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption) . .	19	113	00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	717	00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit (attach statement — see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC) .	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27	830	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	28	436	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	329	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request).	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children 97 <input type="text"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%). (attach federal return, pages 1 and 2 — see instructions)	34		00
35	Add lines 29 through 34	35	329	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	436	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.	38	107	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39		00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40		00
41	Wildlife Conservation Fund DONATION of \$1.00 or more	41		00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42		00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43		00

Expecting a Refund?
• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number	<input type="text"/>	44b Type of Account	<input type="text"/>	1 = Checking	2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)					
44c Account Number	<input type="text"/>				
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)					



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here	_____ Your Signature	_____ Date	_____ Signature of Preparer if Other Than Taxpayer	_____ Date
	_____ Spouse's Signature (if filing jointly, both must sign)	_____ Daytime Phone	_____ Address	_____ Daytime Phone

Name as Shown on Form 1040N

TEST T RETIRE

Social Security Number

400 00 6208

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49 Other adjustments increasing income (see page 19 instructions)	49	00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 52 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x % = 52 b \$ _____		
Enter total of lines 52a and 52b	52	00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53	00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54	00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55	00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58	00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount: _____	59	00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: **STATE # 1 (IOWA)**

61 Nebraska income tax (line 17, Form 1040N)	61	1,266	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62	4,181	00
63 Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total 33,250+ 0 - 0 = $\frac{4,181}{33,250}$ x Line 61 1,266	63	159	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	162	00
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....	65	159	00

Name as Shown on Form 1040N

TEST T RETIRE

Social Security Number

400 | 00 | 6208

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49 Other adjustments increasing income (see page 19 instructions)	49	00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 52 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x % = 52 b \$ _____		
Enter total of lines 52a and 52b	52	00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53	00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54	00
55 Nebraska College Savings Plan contribution or eligible donation see instructions on page 20)	55	00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58	00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:	59	00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: **STATE #2 (KANSAS)**

61 Nebraska income tax (line 17, Form 1040N)	61	1,266	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62	14,656	00
63 Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total 33,250 + 0 - 0 = 14,656 x Line 61 1,266	63	558	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	571	00
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N....	65	558	00

LINE 12	Adjustments Increasing Federal AGI. Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions on page 18 for additional information.
LINE 13	Adjustments Decreasing Federal AGI. Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. <i>Note: If line 12 is -0-, and your only adjustment decreasing is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.</i>
LINE 14	Tax Table Income. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.
LINE 15	Nebraska Income Tax. Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. If Federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35. Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.
LINE 16	Nebraska Minimum or Other Tax. If you were required to pay: <ol style="list-style-type: none"> 1. Federal alternative minimum tax or; 2. Federal tax on lump-sum distributions of qualified retirement plans; and/or 3. Federal tax on early distributions of qualified retirement plans, use the worksheet below to calculate the amount to enter on line 16. Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1. Alternative minimum tax, from **Federal Form 6251** recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from **Federal Form 4972**) _____
3. Tax on early distributions (enter lesser of federal tax amount from **Part I, Federal Form 5329 or line 59 of Federal Form 1040**) **650**
4. **SUBTOTAL** (Add lines 1 through 3) **650**
..... x .296
5. **TOTAL** (line 4 multiplied by 29.6%)\$ **192**

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 or (Form 1040 if Form 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-08-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.

LINE 17	Enter the total of lines 15 and 16.
LINE 18	Enter the amount from line 17.
LINE 19	Nebraska Personal Exemption Credit. Residents claim a \$113 credit for each federal exemption reported on line 4, Form 1040N.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is: \$113 x 3 = \$339. They enter \$339 on line 19 and include it in the line 27 total.

Label

(See instructions on page 12.)
Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20		OMB No. 1545-0074
Your first name and initial TEST N	Last name SOLDIER	Your social security number 400:00:6209
If a joint return, spouse's first name and initial AMY A	Last name SOLDIER	Spouse's social security number 400:00:6291
Home address (number and street). If you have a P.O. box, see page 12. 1801 E ST		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. GRAND ISLAND NE 68802		▲ You must enter your SSN(s) above. ▲

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a					Boxes checked on 6a and 6b	2
b <input checked="" type="checkbox"/> Spouse					No. of children on 6c who:	2
c Dependents:					• lived with you	2
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)	• did not live with you due to divorce or separation (see page 16)	
JUNIOR	SOLDIER	400:00:6292	SON	<input checked="" type="checkbox"/>	Dependents on 6c not entered above	
SALLY	SOLDIER	400:00:6293	DAUGHTER	<input checked="" type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
d Total number of exemptions claimed					Add numbers on lines above ▶	4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	33,800.00
8a Taxable interest. Attach Schedule B if required	8a	2,750.00
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends (see page 19)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see page 21)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see page 22)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see page 24)	20b	
21 Other income. List type and amount (see page 24) GAMBLING WINNINGS	21	7,200.00
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	43,750.00

Adjusted Gross Income

23 Educator expenses (see page 27)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	7,500.00
27 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see page 26)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN ▶	31a	
32 IRA deduction (see page 27)	32	10,000.00
33 Student loan interest deduction (see page 30)	33	2,000.00
34 Tuition and fees deduction. Attach Form 8917	34	0.00
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 through 31a and 32 through 35	36	19,500.00
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	24,250.00

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	24,250.00
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes <input type="checkbox"/> checked 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b <input type="checkbox"/>		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,900.00
41	Subtract line 40 from line 38	41	13,350.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	14,000.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	0.00
46	Add lines 44 and 45	46	0.00
47	Foreign tax credit. Attach Form 1116 if required	47	0.00
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	0.00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	0.00

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	0.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	1,758.00
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	1,647.00
b	Nontaxable combat pay election 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	2,000.00
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	5,405.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	5,405.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	5,405.00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

Amount You Owe

74	Amount of line 72 you want applied to your 2009 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 61)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SOLDIER	Daytime phone number (308) 632-1917
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation LIBRARIAN	

Paid Preparer's Use Only

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. <input type="text"/> (<input type="text"/>) <input type="text"/>	



22222		a Employee's social security number 400-00-6209		OMB No. 1545-0008			
b Employer identification number (EIN) 01-1775003			1 Wages, tips, other compensation 28,750.00		2 Federal income tax withheld 1,452.00		
c Employer's name, address, and ZIP code DEFENSE FINANCE & ACCOUNTING 1776 MILITARY RD INDIANAPOLIS IN 46211			3 Social security wages 33,637.50		4 Social security tax withheld 2,085.53		
			5 Medicare wages and tips 33,637.50		6 Medicare tax withheld 487.74		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. TEST N SOLDIER 1801 E ST GRAND ISLAND NE 68802			11 Nonqualified plans		12a Q 4,887.50		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 1776115	16 State wages, tips, etc. 28,750.00	17 State income tax 496.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-6291		OMB No. 1545-0008			
b Employer identification number (EIN) 47-1491625			1 Wages, tips, other compensation 5,050.00		2 Federal income tax withheld 306.00		
c Employer's name, address, and ZIP code GRAND ISLAND LIBRARIES 2027 SOUTH ST GRAND ISLAND, NE 68801			3 Social security wages 5,050.00		4 Social security tax withheld 313.10		
			5 Medicare wages and tips 5,050.00		6 Medicare tax withheld 73.23		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial AMY A 1801 E ST GRAND ISLAND, NE 68802			Last name SOLDIER		Suff.		
			11 Nonqualified plans		12a C a c e		
			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C a c e
			14 Other		12c C a c e		
f Employee's address and ZIP code			12d C a c e				
15 State NE		Employer's state ID number 729343		16 State wages, tips, etc. 5,050.00	17 State income tax 100.00		
				18 Local wages, tips, etc.	19 Local income tax		
				20 Locality name			

Moving Expenses

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008

Attachment
Sequence No. **62**

Name(s) shown on return

TEST N & AMY A SOLDIER

Your social security number

400 00 6209

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	3,000.00
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	4,500.00
3	Add lines 1 and 2	3	7,500.00
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	0.00
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	7,500.00

General Instructions

What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile (27 cents a mile after June 30, 2008).

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance and time tests. See instructions on the back.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records



- | | |
|---|------------------------------|
| 1. Number of miles from your old home to your new workplace | 1. <u>4,750</u> miles |
| 2. Number of miles from your old home to your old workplace | 2. <u>25</u> miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- | 3. <u>4,725</u> miles |

Is line 3 at least 50 miles?

☒ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

•Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s)

Last Name

TEST N & AMY A

SOLDIER

Current Home Address (Number and Street or Rural Route and Box Number)

1801 E ST

City, Town, or Post Office

State

Zip Code

GRAND ISLAND

NE

68802

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400

00

6209

400

00

6291

High School District Code

4

0

4

0

0

0

2

(must be entered using high
school codes beginning on
page 25)

(1) ☐ Farmer/Rancher

(2) ☒ Active Military

(1) ☐ Deceased Taxpayer(s)
(first name & date of death):

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing jointly

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (1) ☐ You (2) ☐ Spouse**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2008 to - , 2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 **24,250** **00**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er];
\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 **10,900** **00**

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 **00**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A –
see instructions.)

8 **00**

9 Nebraska itemized deductions (line 7 minus line 8)

9 **00**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).

10 **10,900** **00**

11 Nebraska income before adjustments (line 5 minus line 10)

11 **13,350** **00**

12 Adjustments increasing federal AGI (line 50, from attached Nebraska
Schedule I)

12 **00**

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska
Schedule I)

13 **00**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.

14 **13,350** **00**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 **428** **00**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 **00**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 38

17 **428** **00**

COMPLETE REVERSE SIDE

Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if you do not file Federal Form 2441 or Form 1040A, Schedule 2
- File only if your federal adjusted gross income is \$29,000 or less
- Complete reverse side if receiving dependent benefits care
- Attach to Form 1040N

FORM 2441N

2008

Name as Shown on Form 1040N

TEST N & AMY A SOLDIER

Your Social Security Number

400 | 00 | 6209

BEFORE YOU BEGIN: You need to understand the following terms. See **Federal Form 2441 Definitions** on page 1 of those instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

PART I — Persons or Organizations Who Provide the Care			
• You <i>must</i> complete this part. (If you need more space, use the bottom of page 2.)			
1	(A) Care Provider's Name	(B) Address (Number, Street, Apt. No., City, State, and Zip Code)	(C) Identifying Number (SSN or EIN)
	ISLANDER DAYCARE	1441 HICKORY DR GRAND ISLAND NE 68802	47-1725619

Did you receive
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 57.

PART II — Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, attach a schedule.

(A) Qualifying Person's Name		(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2008 for the person(s) listed in Column (A)
First	Last		
JUNIOR	SOLDIER	400 00 6292	4,200.00
SALLY	SOLDIER	400 00 6293	3,000.00

3 Add the amounts in Column (C) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 30 **3** 6,000.00

4 Enter your **earned income**. See Federal Form 2441 instructions **4** 28,750.00

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instructions); **all others**, enter the amount from line 4 **5** 5,050.00

6 Enter the **smallest** of line 3, 4, or 5 **6** 5,050.00

7 Enter the amount from Form 1040N line 5 or Form 1040NS line 3
(If line 7 is over \$29,000, do not file this form) **7** 24,250.00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Federal decimal amount is
\$0	— 15,000	.35
15,000	— 17,000	.34
17,000	— 19,000	.33
19,000	— 21,000	.32
21,000	— 23,000	.31
23,000	— 25,000	.30
25,000	— 27,000	.29
27,000	— 29,000	.28

8 x .30

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the Federal Form 2441 instructions. Enter here and on line 1 of the Refundable Child/Dependent Care Worksheet (page 16 of Form 1040N instructions). **9** 1,515.00

LINE 29

You **MUST** attach all Forms W-2, W-2G, 1099-R, and 1099-MISC.

Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms.**

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2008 W-2s to the 2008 Form 1040N for the fiscal year beginning in 2008. If you receive your 2009 W-2 before filing your 2008 Form 1040N, save it to attach to the 2009 Form 1040N.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. The tax year ending date on the Form 14N must be the same as the tax year of the individual's return being filed.

LINE 30

Estimated Tax Payments. Report your 2008 estimated payments and any tax year 2007 carryover on this line.

If you are married, filing jointly, the name and social security number of the spouse whose number was used to make the 2008 estimated payments should be listed first in the name and social security number area on the Form 1040N.

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The Form 1040N-ES is not required to be sent in when you use e-pay. See page 4 for details about paying your estimated tax electronically.

LINE 31

Form 3800N Refundable Credit. Enter any refundable credit calculated on Form 3800N. Attach Form 3800N.

LINE 32

Nebraska Child/Dependent Care Refundable Credit. (Adjusted Gross Income \$29,000 or Less and Full-Year or Partial-Year Resident). If you filed a married, filing jointly federal return but a married, filing separately Nebraska return, do not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska Form 2441N to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
\$0 or less	– 22,000	100%	\$25,000	– 26,000	60%
22,000	– 23,000	90%	26,000	– 27,000	50%
23,000	– 24,000	80%	27,000	– 28,000	40%
24,000	– 25,000	70%	28,000	– 29,000	30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

- Enter line 9 amount (prior to the federal credit limitation) from:
2008 Schedule 2 (Federal Form 1040A), or
Federal Form 2441 (Form 1040), or from
Nebraska Form 2441N 1. \$ 1,515
- Enter federal AGI (line 5, Form 1040N)..... 2. 24,250
- Enter percentage from chart if AGI is \$29,000 or less..... 3. 70 %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 32; refer to line 24 instructions instead)
- Multiply line 1 by line 3 percentage
(residents, enter result on line 32)
(partial-year residents, complete lines 5 and 6 below) .. 4. 1,061
- Enter line 69 ratio from Schedule III 5. _____
- Multiply line 4 by line 5, enter result on line 32 6. _____

LINE 33

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at (402) 471-6890 or (800) 753-9396.

Label
(See instructions on page 12.)
Use the IRS label.
Otherwise, please print or type.

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For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20		OMB No. 1545-0074
Your first name and initial TEST T	Last name HAMMER	Your social security number 400 00 6210
If a joint return, spouse's first name and initial MARY B	Last name HAMMER	Spouse's social security number 400 00 6219
Home address (number and street). If you have a P.O. box, see page 12. Apt. no. 74 BUILDER DR C/O ANN D HAMMER		▲ You must enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. TABLE ROCK NE 68447		

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ☐ **You** ☐ **Spouse**

Filing Status
Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 14)

Exemptions
If more than four dependents, see page 15.

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b 2 No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 16) Dependents on 6c not entered above Add numbers on lines above ▶ 2
b <input checked="" type="checkbox"/> Spouse	
c Dependents:	
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)	
	<input type="checkbox"/>
	<input type="checkbox"/>
	<input type="checkbox"/>
	<input type="checkbox"/>
d Total number of exemptions claimed	

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 19,900.00
8a Taxable interest. Attach Schedule B if required	8a 750.00
b Tax-exempt interest. Do not include on line 8a	8b 4,950.00
9a Ordinary dividends. Attach Schedule B if required	9a
b Qualified dividends (see page 19)	9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10
11 Alimony received	11
12 Business income or (loss). Attach Schedule C or C-EZ	12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13
14 Other gains or (losses). Attach Form 4797	14
15a IRA distributions	15a
b Taxable amount (see page 21)	15b 1,250.00
16a Pensions and annuities	16a
b Taxable amount (see page 22)	16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
18 Farm income or (loss). Attach Schedule F	18
19 Unemployment compensation	19
20a Social security benefits	20a
b Taxable amount (see page 24)	20b
21 Other income. List type and amount (see page 24)	21
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22 21,900.00

Adjusted Gross Income

23 Educator expenses (see page 27)	23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24
25 Health savings account deduction. Attach Form 8889	25
26 Moving expenses. Attach Form 3903	26
27 One-half of self-employment tax. Attach Schedule SE	27
28 Self-employed SEP, SIMPLE, and qualified plans	28
29 Self-employed health insurance deduction (see page 26)	29
30 Penalty on early withdrawal of savings	30
31a Alimony paid b Recipient's SSN ▶	31a
32 IRA deduction (see page 27)	32
33 Student loan interest deduction (see page 30)	33
34 Tuition and fees deduction. Attach Form 8917	34
35 Domestic production activities deduction. Attach Form 8903	35
36 Add lines 23 through 31a and 32 through 35	36
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37 21,900.00

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	21,900.00
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1944, <input checked="" type="checkbox"/> Blind. Total boxes checked 39a 3		
	if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b <input type="checkbox"/>		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 31) 39c <input checked="" type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	15,050.00
41	Subtract line 40 from line 38	41	6,850.00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 33. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	7,000.00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0.00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45	46	0.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	0.00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	0.00

Other Taxes

NO

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	125.00
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	125.00

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	656.00
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b	b	
65	Excess social security and tier 1 RRTA tax withheld (see page 59)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 59)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on page xx)	70	
71	Add lines 62 through 70. These are your total payments	71	656.00

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	531.00
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	531.00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 61)	76	

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name **FRED THOMPSON** Phone no. **(301) 666-1999** Personal identification number (PIN) **0 0 6 6 6**

Sign Here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation CARPENTER	Daytime phone number (308) 814-2497
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation BANK TELLER	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	



22222		a Employee's social security number 400-00-6210		OMB No. 1545-0008									
b Employer identification number (EIN) 47-1723319			1 Wages, tips, other compensation 15,182.00		2 Federal income tax withheld 531.00								
c Employer's name, address, and ZIP code TIMELY BUILDERS 12 BUILDER DR TABLE ROCK, NE 68447			3 Social security wages 15,182.00		4 Social security tax withheld 941.28								
			5 Medicare wages and tips 15,182.00		6 Medicare tax withheld 220.14								
			7 Social security tips		8 Allocated tips								
d Control number			9 Advance EIC payment		10 Dependent care benefits								
e Employee's first name and initial TEST T Last name HAMMER Suff. 74 BUILDER DR TABLE ROCK, NE 68447			11 Nonqualified plans		12a acc e								
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b acc e								
			14 Other		12c acc e								
					12d acc e								
f Employee's address and ZIP code													
15 State NE		Employer's state ID number 6252256		16 State wages, tips, etc. 15,182.00		17 State income tax 106.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

22222		a Employee's social security number 400-00-6219		OMB No. 1545-0008			
b Employer identification number (EIN) 47-1578947			1 Wages, tips, other compensation 4,718.00		2 Federal income tax withheld 0.00		
c Employer's name, address, and ZIP code TABLE ROCK BANK 1200 CENTRAL AVE TABLE ROCK, NE 68447			3 Social security wages 4,718.00		4 Social security tax withheld 292.52		
			5 Medicare wages and tips 4,718.00		6 Medicare tax withheld 68.41		
			7 Social security tips		8 Allocated tips		
d Control number			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. MARY B HAMMER 74 BUILDER DR TABLE ROCK, NE 68447			11 Nonqualified plans		12a		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 3882352	16 State wages, tips, etc. 4,718.00	17 State income tax 0.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** **Wage and Tax Statement**
Copy 1—For State, City, or Local Tax Department

2008

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code SECURITY FUNDS 301 S 15TH ST LINCOLN, NE 68508		1 Gross distribution \$ 1,250.00		OMB No. 1545-0119 2008 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 1,250.00					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S federal identification number 47-7754541		RECIPIENT'S identification number 400-00-6210		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 125.00	Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name TEST T HAMMER Street address (including apt. no.) 74 BUILDER DR City, state, and ZIP code TABLE ROCK, NE 68447		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 1 IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$			
		10 State tax withheld \$ \$		11 State/Payer's state no.		12 State distribution \$ \$	
		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

• Read instructions before
completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s)

Last Name

TEST T & MARY B

HAMMER

Current Home Address (Number and Street or Rural Route and Box Number)

74 BUILDER DR C/O ANN D HAMMER

City, Town, or Post Office

State

Zip Code

TABLE ROCK

NE

68447

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400

00

6210

400

00

6219

High School District Code

6

7

7

4

0

7

0

(must be entered using high
school codes beginning on
page 25)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☒ Deceased Taxpayer(s)
(first name & date of death):

TEST T

10 / 15 / 2008

MARY B

10 / 15 / 2008

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separately—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing jointly and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☒ 65 or older

(2) ☒ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (1) ☐ You (2) ☐ Spouse**

SPOUSE was:

(3) ☒ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2008 to - , 2008 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2008 federal return)

4 2

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 21,900 00

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er];
\$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately)

6 14,050 00

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7 00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A –
see instructions.)

8 00

9 Nebraska itemized deductions (line 7 minus line 8)

9 00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).

10 14,050 00

11 Nebraska income before adjustments (line 5 minus line 10)

11 7,850 00

12 Adjustments increasing federal AGI (line 50, from attached Nebraska
Schedule I)

12 4,950 00

13 Adjustments decreasing federal AGI (line 60, from attached Nebraska
Schedule I)

13 00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 12,800 00

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)

15 408 00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions)

16 37 00

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 38

17 445 00

COMPLETE REVERSE SIDE

18	Amount from line 17 (Total Nebraska tax)	18	445	00
19	Nebraska personal exemption credit for residents only (\$113 per exemption)	19	226	00
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/or Schedule 3 —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit (attach statement —see page 15 instructions to determine if you qualify)	25		00
26	Credit for financial institution tax (see page 15 of instructions) (attach Form NFC)	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27	226	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input checked="" type="checkbox"/> , and attach federal return copy	28	125	00
29	Nebraska income tax withheld (attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	29	106	00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and attach copy of Federal Form 1040A, Sch. 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit (attach certificate)	33		00
34	Nebraska earned income credit. Number of qualifying children ▶ 97 <input type="text"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%). (attach federal return, pages 1 and 2—see instructions)	34		00
35	Add lines 29 through 34	35	106	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, attach Form 2210N, and check this box ▶ 96 <input type="checkbox"/>	36		00
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	125	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.	38	19	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39		00
40	Amount of line 39 you want APPLIED TO YOUR 2009 ESTIMATED TAX	40		00
41	Wildlife Conservation Fund DONATION of \$1.00 or more	41		00
42	Nebraska Campaign Finance CONTRIBUTION of \$1.00 or more	42		00
43	Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund	43		00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44b Type of Account ☐ 1 = Checking 2 = Savings

44c Account Number

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

E-Mail Address

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

Name as Shown on Form 1040N

TEST T & MARY B HAMMER

Social Security Number

400 | 00 | 6210

NEBRASKA SCHEDULE I—
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: <u>CALIFORNIA BONDS</u> 45 a \$ <u>4,950.00</u>		
b Exempt interest income from Nebraska obligations (see instructions on page 18 of booklet): List type(s) and amount: <u>45 b</u> \$ _____		
Enter the result of line 45a minus line 45b	45	4,950 00
46 Financial institution tax credit claimed (enter amount from line 26 — see page 18 instructions)	46	00
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see page 18 instructions)	47	00
48 Nebraska College Savings Plan Recapture (see page 18 instructions)	48	00
49 Other adjustments increasing income (see page 19 instructions)	49	00
50 Total adjustments increasing income (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	4,950 00

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

51 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	51	00
52 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 52 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 52 b \$ _____		
Enter total of lines 52a and 52b	52	00
53 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 53 total:	53	00
54 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 20 instructions)	54	00
55 Nebraska College Savings Plan contribution or (see instructions on page 20)	55	00
56 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	56	00
57 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 20 of instructions) (attach S corporation or partnership schedule, if applicable)	57	00
58 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 21)	58	00
59 Other adjustments decreasing taxable income (see page 21 instructions). Do not deduct other states' income. List type(s) and amount:	59	00
60 Total adjustments decreasing income (total lines 51 through 59). Enter here and on line 13, Form 1040N	60	00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See instructions on page 21.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: _____

61 Nebraska income tax (line 17, Form 1040N)	61	00
62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	62	00
63 Calculated tax credit (see instructions on page 22) Line 62 Line 5 + Line 12 - Line 13 = Total + - = _____ x Line 61 _____	63	00
64 Tax due and paid to another state (do not enter amount withheld for the other state)	64	00
65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N	65	00

LINE 20	<p>Credit for Tax Paid to Another State. Enter the amount from line 65 of Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to our Web site at www.revenue.ne.gov.)</p> <p>A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.</p>
LINE 21	<p>Credit for the Elderly or the Disabled. Enter the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.</p>
LINE 22	<p>Community Development Assistance Act (CDAA) Credit. Enter the amount of credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.</p>
LINE 23	<p>Form 3800N Nonrefundable Credit. Enter the amount from line 28 of Form 3800N. This is a nonrefundable credit allowed to qualified businesses that expand their investment or employment in Nebraska. Attach Form 3800N.</p>
LINE 24	<p>Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with adjusted gross income (AGI) greater than \$29,000 can claim this credit. (If AGI is \$29,000 or less, see line 32). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25 percent (.25). Exception: Taxpayers filing a married, filing separately return cannot claim this credit.</p>
LINE 25	<p>Nebraska Charitable Endowment Tax Credit. This credit is calculated at 15 percent of a planned gift to a qualified Nebraska charitable endowment for Nebraska charitable purposes (other requirements also apply), up to a maximum \$5,000 credit (\$10,000 for married, filing jointly taxpayers). Most charitable donations will not qualify for this credit.</p> <p>For more details regarding this credit, see www.revenue.ne.gov.</p>
LINE 26	<p>Financial Institution Tax Credit. Enter the amount of the tax credit available to you from the 2008 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder. You must attach a copy of the 2008 Form NFC to this return in order to claim the credit. This credit amount must also be added back to your income on line 46 of Nebraska Schedule I and on Line 65 of Nebraska Schedule III if applicable.</p>
LINE 28	<p>Nebraska Tax After Nonrefundable Credits. Do not complete the worksheet if the amount on line 12 (line 50, Nebraska Schedule I) is \$5,000 or more. If your federal liability is -0- or is less than your Nebraska tax complete the Federal Tax Liability worksheet below. On Line 28, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.</p>

FEDERAL TAX LIABILITY WORKSHEET

1. Enter federal tax before credits:

a. Form 1040EZ, line 11	1a. \$ _____
b. Form 1040A, line 28	1b. _____
c. Form 1040, line 44	0
Form 1040, line 45	
Form 1040, line 59	125
Total tax—Form 1040.	1c. 125
Total federal tax (enter tax from 1a, 1b, or 1c)	1. 125
2. Nebraska Form 1040N, line 18 minus line 27. 2. \$ 219

On line 28, enter the smaller of the amounts from line 1 or line 2 of the worksheet and check the federal tax box if line 1 is used.

LINE 12	Adjustments Increasing Federal AGI. Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions on page 18 for additional information.
LINE 13	Adjustments Decreasing Federal AGI. Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. <i>Note: If line 12 is -0-, and your only adjustment decreasing is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.</i>
LINE 14	Tax Table Income. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.
LINE 15	<p>Nebraska Income Tax. Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. If Federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35.</p> <p>Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.</p>
LINE 16	<p>Nebraska Minimum or Other Tax. If you were required to pay:</p> <ol style="list-style-type: none"> 1. Federal alternative minimum tax or; 2. Federal tax on lump-sum distributions of qualified retirement plans; and/or 3. Federal tax on early distributions of qualified retirement plans, use the worksheet below to calculate the amount to enter on line 16. <p>Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.</p>

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1	\$
2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)
3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 59 of Federal Form 1040).....	<u>125</u>
4. SUBTOTAL (Add lines 1 through 3).....	<u>125</u>
	x .296
5. TOTAL (line 4 multiplied by 29.6%)	\$ <u>37</u>

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 or (Form 1040 if Form 5329 not required) or recalculated Form 6251 to your return.

LINE 17	Enter the total of lines 15 and 16.
LINE 18	Enter the amount from line 17.
LINE 19	Nebraska Personal Exemption Credit. Residents claim a \$113 credit for each federal exemption reported on line 4, Form 1040N.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is: $\$113 \times 3 = \339 . They enter \$339 on line 19 and include it in the line 27 total.